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Washington, Tuesday, September 7, 1943

The President

EXECUTIVE ORDER 9375

AUTHORIZING THE WAR SHIPPING ADMINISTRATOR TO TAKE POSSESSION OF AND OPERATE THE PLANT OF THE ATLANTIC BASIN IRON WORKS, INCORPORATED, AT BROOKLYN, NEW YORK

WHEREAS after investigation I find and proclaim that there is a threatened interruption of the operation of the plant of the Atlantic Basin Iron Works, Incorporated, located at Brooklyn, New York, as a result of a labor disturbance, that the war effort will be unduly impeded or delayed by such interruption, and that the exercise of the following power and authority is necessary to insure the operation of such plant in the interest of the war effort:

NOW, THEREFORE, by virtue of the power and authority vested in me by the Constitution and laws of the United States, particularly the War Labor Disputes Act (Public Law 89, 78th Cong.), as President of the United States and Commander in Chief of the Army and Navy of the United States, it is hereby ordered as follows:

The Administrator of the War Shipping Administration is authorized and directed immediately to take possession of and operate the plant of the Atlantic Basin Iron Works, Incorporated, located at Brooklyn, New York, through and with the aid of such person or persons or instrumentality as he may designate, and insofar as may be necessary or desirable, to produce the war materials called for by the Company's contracts with the United States, its departments and agencies, or as may be otherwise required for the war effort, and do all things necessary or incidental to that end.

Upon request of the War Shipping Administrator, the Secretary of War shall take such action, if any, as he may deem necessary or desirable to provide protection for such plant and all persons employed therein.

The War Shipping Administrator shall employ such employees, including a competent civilian advisor on industrial relations, as are necessary to carry out the provisions of this order and of the directive order of the War Labor Board dated August 25, 1943; and in furtherance of the purposes of this order, the War Shipping Administrator may exercise any existing contractual or other rights of said Company, or take such steps as may be necessary or desirable.

Possession and operation hereunder of the said plant shall be terminated within sixty days after the President determines that the productive efficiency of the plant prevailing prior to the taking possession thereof has been restored.

FRANKLIN D ROOSEVELT

THE WHITE HOUSE,
September 3, 1943.

[F. R. Doc. 43-14460; Filed, September 3, 1943; 4:49 p. m.]

Regulations

TITLE 7—AGRICULTURE

Chapter VI—Soil Conservation Service

PART 601—LAND UTILIZATION PROGRAM UNDER THE BANKHEAD-JONES FARM TENANT ACT

DISCHARGE OF FIREARMS NEAR RECREATIONAL AREAS

Amendment to the rules and regulations for the protection of lands acquired under, or transferred for administration under, Title III of the Bankhead-Jones Farm Tenant Act.

Pursuant to the authority vested in the Secretary of Agriculture under section 32 (f), Title III, of the Bankhead-Jones Farm Tenant Act, and in the War Food Administrator by Executive Order No. 9322, as amended by Executive Order No. 9334, paragraph nineteen of the Rules and Regulations for the Protection of Lands Acquired Under, or Transferred for Administration Under, Title III of the Bankhead-Jones Farm Tenant Act is amended to read as follows:

§ 601.21 *Prohibited acts on lands acquired under or transferred to Title III.* (a) * * *

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THE PRESIDENT

REGULATIONS AND NOTICES

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FEDERAL REGISTER

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(19) To discharge firearms in, over, or in the vicinity of public camp grounds, group camps, recreational grounds and areas, or over lakes or other bodies of water adjacent to or within such areas, or to expose any person or livestock anywhere on such lands to injury by the discharge of firearms: *Provided, however,* That hunting during authorized periods may be permitted, under specified conditions and restrictions, on designated portions of such lands and waters.

Issued at Washington, D. C., this 3d day of September 1943.

WILLIAM S. BRADLEY,
Acting War Food Administrator.

[F. R. Doc. 43–14523; Filed, September 4, 1943; 3:51 p. m.]

Chapter VIII—War Food Administration (Sugar Orders)

PART 802—SUGAR DETERMINATIONS

1943 SUGARCANE WAGE RATES IN VIRGIN ISLANDS

Determination of fair and reasonable wage rates for persons employed in the production, cultivation or harvesting of sugarcane in the Virgin Islands during the calendar year 1943.

Pursuant to the provisions of subsection (b) of section 301 of the Sugar Act of 1937, as amended, and Executive Order No. 9322, issued March 26, 1943, as amended by Executive Order No. 9334, issued April 19, 1943, the following determination is hereby issued.

§ 802.51a *Fair and reasonable wage rates for persons employed in the production, cultivation, or harvesting of sugarcane in the Virgin Islands during 1943.* The requirements of section 301 (b) of the Sugar Act of 1937, as amended, shall be deemed to have been met in the Virgin Islands during the calendar year 1943 if all persons employed on the farm during that period in the production, cultivation, or harvesting of sugarcane shall have been paid in full for all such work and shall have been paid wages in cash therefor at rates not less than those determined for the calendar year 1942 (S. D. No. 140 issued July 21, 1942); the wage agreed upon, or the wage paid, whichever is highest.

(a) *General provisions.* (1) The producer shall furnish the laborer, without charge, the perquisites customarily furnished by him, such as a dwelling, garden plot, pasture lot, and medical services.

(2) The producer shall not, through any subterfuge or device whatsoever, reduce the wage rates to laborers below those determined above.

(Sec. 301, 50 Stat. 909; 7 U.S.C. 1940 ed. 1131; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Issued this 4th day of September 1943.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 43–14524; Filed, September 4, 1943; 3:50 p. m.]

Chapter XI—War Food Administration (Distribution Orders)

[FDO 48, as Amended, Temporary Suspension]

PART 1410—LIVESTOCK AND MEATS

RESTRICTIONS ON INVENTORIES

Pursuant to the authority vested in the Director of Food Distribution under the provisions of Food Distribution Order No. 75 (8 F.R. 11119), *It is hereby ordered,* As follows:

The provisions of Food Distribution Order No. 48, as amended (8 F.R. 7520), issued on June 4, 1943, are temporarily suspended.

This order shall become effective at 12:01 a. m., e. w. t., September 3, 1943, and shall continue in effect until further order of the Director.

With respect to violations, rights accrued, liabilities incurred, or appeals taken under Food Distribution Order No. 48, as amended, prior to the effective date of this order, all provisions of Food Distribution Order No. 48, as amended, shall be deemed in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right or liability.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; FDO 75, 8 F.R. 11119)

Issued this 4th day of September 1943.

ROY F. HENDRICKSON,
Director of Food Distribution.

[F. R. Doc. 43–14525; Filed, September 4, 1943; 3:50 p. m.]

[FDO 29 as Amended, Partial Suspension]

PART 1460—FATS AND OILS

USE AND DISTRIBUTION OF COTTONSEED, PEANUT, SOYBEAN, AND CORN OIL

Pursuant to the authority vested in the War Food Administrator, *It is hereby ordered,* As follows:

That, unless otherwise ordered by the Director of Food Distribution, War Food Administration, the restrictions of paragraph (b) of Food Distribution Order No. 29, as amended (8 F.R. 5619; 8623; 10970), § 1460.13 (b), shall not apply to the delivery of crude oil by any person to a refiner, or to the acceptance of delivery of crude oil by a refiner, when such delivery or acceptance of delivery occurs during the period beginning on October 1, 1943, and ending on December 31, 1943. The term "refiner", as used herein, means any person who is a refiner as defined in Food Distribution Order No. 29, as amended.

(E.O. 9280, 7 F.R. 10179; E.O. 9322. 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Issued this 3d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43–14526; Filed, September 4, 1943; 3:50 p. m.]

[FDO 72, Amdt. 1]

PART 1465—FISH AND SHELLFISH

ALLOCATION OF IMPORTED SALTED FISH

Food Distribution Order No. 72 (8 F.R. 10970), issued by the War Food Administrator on August 5, 1943, is hereby amended as follows:

1. By deleting therefrom the first sentence in § 1465.23 (b) (3) and inserting, in lieu thereof, the following:

(3) Each importer shall, prior to importing salted fish pursuant to the provisions hereof, submit not later than September 20, 1943, to the Director a statement, with respect to each lot of salted fish imported by such person in the calendar year of 1942 and in 1943 prior to the effective date hereof, showing (i) the country of origin, (ii) the name of the shipper, (iii) the quantity, (iv) the date and port of entry, (v) the rate of duty paid, (vi) the name of the person making the United States Customs entry or withdrawal from the bonded custody of the United States Bureau of Customs, and (vii) the quantity of salted fish sold in 1942 and in 1943 prior to the effective date hereof, by such importer to a governmental agency and the name of the particular governmental agency.

2. By inserting at the conclusion of § 1465.23 (b) (3) the following additional sentence:

No quota shall be allocated, except under (h) hereof with respect to petitions for relief from hardship, to an importer who fails to submit to the Director the aforesaid information on or before September 20, 1943, as required by this order.

3. By deleting the first sentence in § 1465.23 (c) and inserting, in lieu thereof, the following:

Each importer's quota pursuant hereto is on condition that the respective importer shall contract on or before September 15, 1943, for the purchase of the entire quota of salted fish allocated hereunder to the respective importer and submit on or before September 20, 1943, to the Director a copy of each such contract: *Provided*, That no such contract need be submitted with respect to salted fish which are the product of the Dominion of Canada or which are the product of American fisheries and are from the Treaty Coasts or regions described in the aforesaid Treaty of October 20, 1818, between the United States and Great Britain.

This order shall become effective at 12:01 a. m., e. w. t., September 3, 1943. With respect to any violation of Food Distribution Order No. 72, prior to the effective time hereof, said Food Distribution Order No. 72 shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Issued this 2d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-14459; Filed, September 3, 1943; 4:25 p. m.]

[FDO 78]

PART 1460—FATS AND OILS

CONSERVATION AND DISTRIBUTION OF PEANUTS AND PEANUT BUTTER

Correction

In F. R. Doc. 14323 appearing on page 12040 of the issue for Thursday, September 2, 1943, the final sentence of § 1460.29 (b) should read: "All quotas hereunder in any class of use, except the manufacture of roasted peanuts in the shell, shall be computed by weight on a shelled basis."

The introductory portion of paragraph (f) should read: "Nothing in paragraphs (b) and (c) hereof, shall restrict the use or consumption of peanuts or peanut butter in the manufacture of any product set forth in Schedule A of paragraph (b) or Schedule B of paragraph (c) hereof, which is to be delivered to:".

TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service

[Gen. Order C-41]

PART 110—PRIMARY INSPECTION AND DETENTION

ADMISSION UNDER BOND OF IMMIGRANT ALIENS LIKELY TO BECOME PUBLIC CHARGES

AUGUST 21, 1943.

Pursuant to the authority contained in section 23 of the Act of February 5, 1917 (39 Stat. 892; 8 U.S.C. 102); section 24 of the Act of May 26, 1924 (43 Stat. 166; 8 U.S.C. 222); section 1 of Reorganization Plan No. V (5 F.R. 2223); section 37 (a) of the Act of June 28, 1940 (54 Stat. 675; 8 U.S.C. 458); § 90.1, Title 8, Chapter I, Code of Federal Regulations (8 F.R. 8735); and all other authority conferred by law, § 132.5, Title 8, Chapter I, Code of Federal Regulations is hereby repealed and the following new sections are added to Part 110, Title 8, Chapter I, Code of Federal Regulations:

§ 110.20 *Immigrant aliens liable to be excluded as public charges; admission under bond exacted at ports.* The immigration officer conducting the primary inspection in the case of an alien who is applying for admission to the United States for permanent residence and who is liable to be excluded because likely to become a public charge or because of physical disability other than tuberculosis in any form or a loathsome or dangerous disease shall refer the question of admission to the officer in charge of the port and that official may in his discretion admit the alien on primary inspection, if otherwise admissible, upon the furnishing of a bond in the penal sum of not less than $500, conditioned as authorized by section 21 of the Immigration Act of 1917 (39 Stat. 891; 8 U.S.C. 158); or in lieu of such bond, upon the depositing of cash or a postal money order in the sum of not less than $500 for the same purpose and subject to the same conditions as the bond. If the officer in charge of the port does not so admit the alien, the question of admission shall be referred to a board of special inquiry and such board may in its discretion admit the alien, if otherwise admissible, upon the furnishing of the bond or the depositing of the cash or the postal money order, which are described in the preceding sentence. If the alien is excluded by the board of special inquiry, an appeal may be made as prescribed in § 130.6 and Part 136 of this chapter. The admission of an alien under bond exacted by the officer in charge of a port or by a board of special inquiry shall be reported at once to the Central Office on Form I-404. (Sec. 21, 39 Stat. 891; 8 U.S.C. 158)

§ 110.21 *Immigrant bonds; approval, cancellation, and violation.* All bonds, including agreements covering deposits of cash or postal money orders, given as a condition of the admission of an alien under section 21 of the Immigration Act of 1917 (39 Stat. 891; 8 U.S.C. 158) shall be executed on Form 554 entitled "Bond That Alien Shall Not Become a Public Charge". The officers in charge of the several ports or districts are authorized, either directly or through officers or employees designated by them, to approve bond Forms 554; to approve any power of attorney or assignment a surety executes authorizing the delivery to some other person or concern of United States bonds or notes deposited as collateral security with such bonds after the collateral security is released; and to approve any power of attorney or assignment a depositor executes authorizing the delivery to some other person or concern of deposits in the United States Postal Savings Bank after the deposit is released. Bond Forms 554 shall be retained at the respective ports or districts. In the event of the permanent departure from the United States, the naturalization, or the death of the alien admitted under such bond, bond Form 554 may be canceled by any officer or employee mentioned in this section. Notice of such cancellation shall be forwarded to the Central Office. If proofs are submitted that the alien is no longer likely to become a public charge or is no longer afflicted with a physical disability, or if the conditions of the bond are violated, such bond with its appurtenant documents shall be forwarded to the Central Office with an appropriate recommendation. (Sec. 21, 39 Stat. 891; 8 U.S.C. 158)

EARL G. HARRISON,
Commissioner.

Approved:

FRANCIS BIDDLE,
Attorney General.

[F. R. Doc. 43-14518; Filed, September 4, 1943; 2:24 p. m.]

Chapter II—Office of Alien Property Custodian

PART 504—REGULATIONS ISSUED UNDER GENERAL ORDER NO. 11

PROHIBITING TRANSFERS OF ANY RIGHT, TITLE OR INTEREST IN SPECIAL ACCOUNTS

§ 504.4 *Regulation No. 4 under General Order No. 11.* (a) The transfer of any right, title or interest of any nature whatsoever in a special account established pursuant to paragraph (c) (3) of Regulation No. 2, as amended, under General Order No. 11 of the Alien Property Custodian, is hereby prohibited unless approved or otherwise authorized by the Alien Property Custodian.

(b) Any such transfer of interest which does not have such approval or authorization is null and void.

(c) Unless authorized or otherwise approved by the Alien Property Custodian, no transfer after the effective date of Executive Order No. 8389, as amended, shall be the basis for the establishment or recognition of any right, remedy, power or privilege with respect to any property while in a special account, irrespective of whether such property was in a special account at the time of such transfer.

(40 Stat. 411, 50 U.S.C. App.; 55 Stat. 839, 50 U.S.C. App. (Supp. 1942); E.O. 9193, 7 F.R. 5205)

Executed at Washington, D. C., on September 3, 1943.

LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-14457; Filed, September 3, 1943; 11:05 a. m.]

PART 505—REGULATIONS ISSUED UNDER GENERAL ORDER NO. 13

PROHIBITING TRANSFERS OF ANY RIGHT, TITLE OR INTEREST IN SPECIAL ACCOUNTS

§ 505.5 *Regulation No. 5 under General Order No. 13.* (a) The transfer of any right, title or interest of any nature whatsoever in a special account established pursuant to paragraph (c) (3) of Regulation No. 3 under General Order No. 13 of the Alien Property Custodian, is hereby prohibited unless approved or otherwise authorized by the Alien Property Custodian.

(b) Any such transfer of interest which does not have such approval or authorization is null and void.

(c) Unless authorized or otherwise approved by the Alien Property Custodian, no transfer after the effective date of Executive Order No. 8389, as amended, shall be the basis for the establishment or recognition of any right, remedy, power or privilege with respect to any property while in a special account, irrespective of whether such property was in a special account at the time of such transfer.

(40 Stat. 411, 50 U.S.C. App.; 55 Stat. 839, 50 U.S.C. App. (Supp. 1942); E.O. 9193, 7 F.R. 5205)

Executed at Washington, D. C., on September 3, 1943.

LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-14458; Filed, September 3, 1943; 11:05 a. m.]

TITLE 9—ANIMALS AND ANIMAL PRODUCTS

Chapter II—War Food Administration (Packers and Stockyards)

PART 203—AUTHORIZATION FOR INSPECTION OF LIVESTOCK

DEPARTMENT OF AGRICULTURE OF THE STATE OF OREGON

Pursuant to the application of the Department of Agriculture of the State of Oregon, made pursuant to the provisions of the Packers and Stockyards Act, 1921, as amended (7 U. S. C. 1940 ed. 181 *et seq.*), and of the provisions of a further amendment to the said Act described as Public Law 615, 77th Cong., Ch. 421, 2nd Sess., approved June 19, 1942, the following authorization is deemed necessary and, *It is hereby ordered* as follows:

§ 203.6 *Oregon State Department of Agriculture.* The Department of Agriculture of the State of Oregon is hereby authorized, with respect to livestock originating in or shipped from the State of Oregon, subject to the provisions of the Act, to charge and collect, at those stockyards posted under the Act at which the said Department of Agriculture of the State of Oregon may register as a market agency to perform such inspection, reasonable and nondiscriminatory fees for the inspection of brands, marks, and other identifying characteristics of livestock for the purpose of determining the ownership of such livestock. Such charges as are authorized to be made under this authority shall be collected by the market agency or person receiving and disbursing the funds received from the sale of livestock with respect to the inspection of which such charge is made, and shall be paid by it to the said Department of Agriculture of the State of Oregon. Such inspection charges and collection of fees shall be subject to the provisions of the Packers and Stockyards Act, 1921, as amended, and such regulations as may be promulgated pursuant thereto.

This authorization supersedes and revokes the authorization issued July 2, 1936, to the said Department of Agriculture of the State of Oregon, which appears in § 203.6, Chapter I, Title 9, Code of Federal Regulations.

(7 U.S.C. 1940 ed. 181 et seq; Public Law 615, 77th Cong., Ch. 421, 2d sess., approved June 19, 1942; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423)

Done at Washington, D. C., this 3d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43-14575; Filed, September 6, 1943; 11:11 a. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

[Regulations, Serial No. 284]

PART 238—CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

APPLICATIONS FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

At a session of the Civil Aeronautics Board held in its office in Washington, D. C., on the 25th day of August, 1943.

The Civil Aeronautics Board, acting pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 205 (a) and 401 thereof, and deeming its action necesary to carry out the provisions of said Act and to exercise its powers and perform its duties thereunder, hereby makes and promulgates the following regulation:

Effective August 25, 1943, § 238.1 of the Economic Regulations is hereby amended in its entirety to read as follows:

§ 238.1 *Applications for certificates of public convenience and necessity*—(a) *Formal requirements of applications.* Applications for certificates of public convenience and necessity or amendments thereof, shall meet the requirements set forth in § 285.3 of this chapter, as to (1) execution, number of copies and service; (2) verification; and (3) formal specifications of papers. All pages of an application shall be consecutively numbered and the application shall clearly describe and identify each exhibit by a separate number or symbol. All exhibits shall be deemed to constitute a part of the application to which they are attached.

(b) *Amendments to application.* If, after receipt of any application, the Board shall request the applicant to supply it with additional information, such information shall be furnished in the form of an amendment to the original application. All amendments to applications shall be consecutively numbered and shall comply with the requirements of this section as to form, number of copies, verification, and in all other essential respects.

(c) *Incorporation by reference.* In general it is desirable that incorporation by reference shall be avoided. However, where two or more applications are filed by a single carrier, lengthy exhibits or other documents attached to one may be incorporated in the others by reference if that procedure will substantially reduce the cost to the applicant.

(d) *General provisions concerning contents.* The statements contained in an application shall be restricted to significant and relevant facts. They shall be free from argumentation or from expressions of opinion, except such as may be required by this section.

Requests for authority to engage in air transportation between points in the continental United States and requests for authority to engage in air transportation to or from any point outside the continental United States shall not be included in the same application.

Each application shall give full and adequate information with respect to

each of the items set forth in this paragraph. In addition, the application may contain such other information and data as the applicant shall deem necessary or appropriate in order to acquaint the Board fully with the particular circumstances of its case. Among other things, every such application shall contain the following information:

(1) The full name and address of the applicant, the nature of its organization (individual, partnership, corporation, etc.) and the name of the State under the laws of which it is organized.

(2) A statement that the applicant is a citizen of the United States, as defined by section 1 (13) of the Act. It is not required that the application shall contain all the evidence which the applicant is prepared to present at the hearing or otherwise in support of such statement, but the application shall at least indicate the nature and result of its investigations in that matter and the character of the evidence it will be prepared to present in support of citizenship.

(3) An adequate identification of each route for which a certificate is desired, specifying the type or types of service (mail, passengers, and property) to be rendered on each such route, and whether or not such services are to be rendered in scheduled operations. The identification of each route shall name every terminal and intermediate point to be included in the certificate for which application is made.

(4) A map (which may be attached as an exhibit) drawn approximately to scale showing all terminal and intermediate points to be served, giving the approximate mileages between all adjacent points, and the principal over-all distances.

(5) A statement as to the type of aircraft applicant proposes to use in the new service and whether such aircraft is presently owned by the applicant.

(6) If applicant does not hold a certificate of public convenience and necessity authorizing air transportation, the name and type of business of any affiliate, subsidiary, or principal stockholder of applicant engaged in any form of transportation as a comon carrier or engaged in any phase of aeronautical activity.

(e) *Applications for operations other than between fixed points.* An application for a certificate authorizing operations other than between fixed points, or not having terminal or intermediate points capable of precise description, need comply with the provisions of paragraph (d) (3) and (d) (4) of this section only to the extent that it shall clearly describe the authorization sought by the applicant.

(Sec. 401, 52 Stat. 987; 49 U.S.C. 481)

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Secretary.

[F. R. Doc. 43-14486; Filed, September 4, 1943; 10:34 a. m.]

[Regulations, Serial No. 283]

PART 280—FORMS AND APPLICATIONS

REPORTS OF OWNERSHIP OF STOCK AND OTHER INTERESTS BY OFFICERS AND DIRECTORS OF AIR CARRIERS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 16th day of August 1943.

The Civil Aeronautics Board, acting pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 205 (a) and 407 (c) thereof, and deeming its action necessary to carry out the provisions of said Act and to exercise its powers and perform its duties thereunder, hereby makes and promulgates the following regulation:

Effective August 16, 1943, § 280.1 of the Economic Regulations is hereby amended in its entirety to read as follows:

§ 280.1 *Reports of ownership of stock and other interests by officers and directors of air carriers.* Each officer and director of an air carrier shall transmit to the Board reports describing the shares of stock and other interests held by him, as specified in section 407 (c) of the Act, in accordance with the attached form No. ER-1.[1] and such amendment thereto as hereafter may be approved by the Board.

(Sec. 407, 52 Stat. 1000; 49 U.S.C. 487)

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Secretary.

[F. R. Doc. 43-14485; Filed, September 4, 1943; 10:34 a. m.]

[Regulations, Serial No. 285]

PART 285—RULES OF PRACTICE

APPEARANCES BY THIRD PERSONS AND FORMAL INTERVENTIONS

At a session of the Civil Aeronautics Board held in its office in Washington, D. C. on the 25th day of August, 1943.

The Civil Aeronautics Board, acting pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 205 (a) and 1001 thereof, and deeming its action necessary to carry out the provisions of said Act and to exercise its powers and perform its duties thereunder, hereby makes and promulgates the following regulation:

Effective August 25, 1943, § 285.4 of the Economic Regulations is hereby amended to read as follows:

§ 285.4 *Appearances by third persons and formal interventions*—(a) *Appearances.* Any person, including any state, political subdivision thereof, state aviation commission, or other public body, may appear at any hearing and present any evidence which is relevant to the issues. Such persons may also suggest questions or interrogatories to be propounded by public counsel to witnesses called by other persons. With the consent of the examiner, or of the Board, if the hearing is held before the Board, such persons may also cross-examine witnesses directly.

(b) *Formal interventions.* Any person having a substantial interest in the subject matter of any proceeding may petition for leave to intervene in such proceeding and become a party thereto upon compliance with the provisions of this paragraph. In general, such petitions will not be granted unless the Board, or, in appropriate cases, the examiner, shall find,

(1) That such person has a statutory right to be made a party to such proceeding, or

(2) That such person will or may be bound by the order to be entered in the proceeding; or,

(3) That such person has a property or financial interest which may not be adequately represented by existing parties, if such intervention would not unduly broaden the issues or delay the proceeding.

However, the denial of such a petition for leave to intervene shall not prevent the petitioner from participating in the proceeding in the manner described in paragraph (a) of this section.

Unless otherwise ordered by the Board, every petition for leave to intervene shall be filed with the Board not later than 10 days prior to the hearing, or in the event that a prehearing conference is to be held pursuant to § 285.10, such petition shall be filed prior to the first such conference. Copies of the petition shall be mailed or delivered to each party to the proceeding prior to the filing of the petition. The Board, however, may pass upon any such petition without receiving testimony or argument either from the petitioner or from other parties to the proceeding. The petition shall clearly set forth the interest of the petitioner, and shall otherwise comply with the requirements of § 285.3.

No petition for leave to intervene, not filed within the time limited by the preceding paragraph of this subsection, will be entertained by the Board or the examiner unless the petitioner shall clearly show good cause for his failure to file such petition within the time so limited. In the event that such petition is heard by an examiner, his determination shall be governed by the standards hereinabove set forth, but no decision by an examiner on such petition shall be binding on the Board. Interventions herein provided for are administrative purposes, and no decision to grant leave to intervene shall be deemed to constitute a finding or determination that the intervening party has such a substantial interest in the order that is to be entered in that proceeding as will entitle it to demand court review of such order.

(Sec. 1001, 52 Stat. 1017; 49 U.S.C. 641)

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Secretary.

[F. R. Doc. 43-14487; Filed, September 4, 1943; 10:34 a. m.]

[1] On file with the Division of the Federal Register.

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 4441]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

DE FOREST'S TRAINING, INC.

§ 3.6 (f) *Advertising falsely or misleadingly—Demand or business opportunities:* § 3.6 (m) *Advertising falsely or misleadingly—Jobs and employment service:* § 3.69 (b) *Misrepresenting oneself and goods—Goods—Demand for or business opportunities:* § 3.69 (b) *Misrepresenting oneself and goods—Goods—Jobs and employment.* In connection with offer, etc., in commerce, of any course of study in television, (1) representing, directly or by implication, that there are possibilities or opportunities for employment of students or graduates of respondent's course in the television field until substantial numbers of such students or graduates have been, and can be, employed directly in such field; (2) representing, directly or by implication, that there are now, or in the near future will be, possibilities or opportunities for the employment of students or graduates of respondent's course in the television field until the commercial development of television is sufficiently advanced to assure immediate availability of such possibilities or opportunities; or (3) misrepresenting in any manner the possibilities or opportunities for employment of students or graduates of respondent's course in the television field; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U.S.C., sec. 45l) [Modified cease and desist order, DeForest's Training, Inc., Docket 4441, August 30, 1943]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 30th day of August, A. D. 1943.

This proceeding coming on for further hearing before the Federal Trade Commission, and it appearing that on March 23, 1942, the Commission made its findings as to the facts herein and concluded therefrom that the respondent had violated the provisions of section 5 of the Federal Trade Commission Act, and on March 23, 1942, issued and subsequently served upon respondent its order to cease and desist, and it further appearing that on April 22, 1943, the United States Circuit Court of Appeals for the Seventh Circuit rendered its opinion and on May 14, 1943, entered its decree modifying the aforesaid order of the Commission in certain particulars and affirming said order in other particulars;

Now, therefore, pursuant to the provisions of subsection (l) of section 5 of the Federal Trade Commission Act, the Commission issues this, its modified order to cease and desist, in conformity with said decree:

It is ordered, That respondent De Forest's Training, Inc., a corporation, its officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of any course of study in television in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing, directly or by implication, that there are possibilities or opportunities for employment of students or graduates of respondent's course in the television field until substantial numbers of such students or graduates have been, and can be, employed directly in such field;

2. Representing, directly or by implication, that there are now, or in the near future will be, possibilities or opportunities for the employment of students or graduates of respondent's course in the television field until the commercial development of television is sufficiently advanced to assure immediate availability of such possibilities or opportunities;

3. Misrepresenting in any manner the possibilities or opportunities for employment of students or graduates of respondent's course in the television field.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

[F. R. Doc. 43-14502; Filed, September 4, 1943; 11:22 a. m.]

[Docket No. 4532]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

UTILITIES ENGINEERING INSTITUTE

§ 3.6 (f) *Advertising falsely or misleadingly—Demand or business opportunities:* § 3.6 (m) *Advertising falsely or misleadingly — Jobs and employment service:* § 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service:* § 3.6 (x) *Advertising falsely or misleadingly—Results:* § 3.69 (b) *Misrepresenting oneself and goods—Goods—Demand for or business opportunities:* § 3.69 (b) *Misrepresenting oneself and goods—Goods—Jobs and employment:* § 3.69 (b) *Misrepresenting oneself and goods—Goods—Qualities or properties:* § 3.69 (b) *Misrepresenting oneself and goods — Goods — Results:* § 3.72 (i 5) *Offering deceptive inducements to purchase or deal—Opportunities in product or service.* In connection with the offering for sale, sale and distribution of correspondence courses of study and instruction, in commerce, representing, directly or by implication, (1) that individuals completing respondent's correspondence course in welding will thereby be qualified as expert welders; (2) that unusual or extraordinary opportunities for employment are open to individuals completing respondent's correspondence courses in refrigeration and/or air-conditioning, or that such individuals are assured of employment as service or maintenance men in the refrigeration and air-conditioning industry; or (3) that by completion of respondent's correspondence courses in refrigeration and/or air-conditioning individuals are thereby assured of employment, promotion, or success in such industry; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U.S.C., sec. 45b) [Cease and desist order, Utilities Engineering Institute, Docket 4532, August 31, 1943]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 31st day of August, A. D. 1943.

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the answer of respondent, testimony and other evidence in support of and in opposition to the allegations of the complaint taken before an examiner of the Commission theretofore duly designated by it, briefs filed herein, and the oral arguments of counsel, and the Commission having made its findings as to the facts and its conclusion that said respondent has violated the provisions of the Federal Trade Commission Act:

It is ordered, That respondent Utilities Engineering Institute, a corporation, its officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of correspondence courses of study and instruction in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from representing, directly or by implication:

1. That individuals completing respondent's correspondence course in welding will thereby be qualified as expert welders.

2. That unusual or extraordinary opportunities for employment are open to individuals completing respondent's correspondence courses in refrigeration and/or air-conditioning, or that such individuals are assured of employment as service or maintenance men in the refrigeration and air-conditioning industry.

3. That by completion of respondent's correspondence courses in refrigeration and/or air-conditioning individuals are thereby assured of employment, promotion, or success in such industry.

It is further ordered, That respondent shall, within sixty (60) days after the service upon it of this order, file with the Commission a report in writing setting forth in detail the manner and form in which it has complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

[F. R. Doc. 43-14580; Filed, September 6, 1943; 11:14 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs

[T. D. 50196]

PART 12—SPECIAL CLASSES OF MERCHANDISE

PERMITS FOR IMPORTATION OF WILD ANIMALS AND BIRDS

Paragraphs (c) and (d) of § 12.26, Customs Regulations of 1943, amended to provide a uniform period of 30 days from the date of entry at all ports for the production of permits for the importation of wild animals and birds.

The second sentence of paragraph (c), § 12.26, Customs Regulations of 1943 (19 CFR 12.26 (c)), is hereby amended to read as follows:

A stipulation shall be filed with the collector within 24 hours to produce the necessary permit within 30 days from the date of entry, whereupon final liquidation shall be suspended until the permit is produced or the 30-day period expires.

Paragraph (d), § 12.26, Customs Regulations of 1943 (19 CFR 12.26 (d)), is hereby amended to read as follows:

(d) If a permit is refused by the Department of the Interior, or if the permit is not produced within the said 30 days, the collector shall promptly recall the property, if delivered under bond, and shall require its immediate exportation at the expense of the importer or consignee. (Criminal Code, sec. 241; R.S. 161; 18 U.S.C. 391, 5 U.S.C. 22.)

[SEAL] W. R. JOHNSON,
Commissioner of Customs.

Approved: September 2, 1943.

HERBERT E. GASTON,
Acting Secretary of Treasury.

[F. R. Doc. 43-14521; Filed, September 4, 1943; 3:15 p. m.]

TITLE 25—INDIANS

Chapter I—Office of Indian Affairs, Department of the Interior

Subchapter E—Credit to Indians

PART 21—LOANS TO AND BY INDIAN CHARTERED CORPORATIONS AND UNINCORPORATED TRIBES

MISCELLANEOUS AMENDMENTS

The following sections and paragraphs are amended to read:

§ 21.1 *Eligible borrowers.* Under sec. 10 of the Indian Reorganization Act approved June 18, 1934 (48 Stat. 986; 25 U.S.C. 470), the Secretary of the Interior is authorized to lend revolving credit funds to Indian corporations to which charters have been granted and ratified in accordance with section 17 of that Act (48 Stat. 988; 25 U.S.C. 477). Under authority contained in the Act of July 12, 1943 (Public Law 133, 78th Congress, 1st Session), the Secretary of the Interior is authorized to lend funds to Indian organizations hereafter referred to as tribes. A tribe shall be deemed to include any band, pueblo, or group of Indians residing on one reservation having a form of organization recognized by the Commissioner of Indian Affairs. In order to obtain a loan a corporation or tribe must agree to follow the rules and regulations in this part, and such conditions as are agreed upon and set forth in the loan agreement between the corporation or tribe and the United States. The corporation or tribe must also agree, in requesting funds to be reloaned, to require such provisions in addition to these regulations, as in the opinion of the Commissioner of Indian Affairs are necessary to insure the fulfillment of the loan agreement between the United States and the corporation or tribe; and to require its borrowers to conform to the applicable rules and regulations in this part. The corporation or tribe may adopt such additional rules and regulations as it deems advisable, which are not inconsistent with the terms and conditions of its loan agreement with the United States and the regulations in this part.

(The amended sections herein enumerated beginning with § 21.1 issued under authority contained in sec. 10, 48 Stat. 986, sec. 9, 49 Stat. 1968, and Public Law 133, 78th Congress, First Session; 25 U.S.C. 470, 509, 1940 Ed.)

§ 21.2 *Purpose.* Funds may be loaned to a corporation or tribe to promote the economic development of said corporation or tribe and its members. Under the terms of an approved loan agreement with the United States, a corporation or tribe may finance the development and operation of corporate or tribal enterprises, and may make loans to individual Indians, partnerships, bands, cooperatives, and credit unions.

§ 21.3 *Application.* The application for loan of the corporation or tribe shall be submitted to the superintendent for transmittal to the Secretary of the Interior through the credit agent, on a form approved by the Commissioner of Indian Affairs, with the information required by the same, and such additional information as may be deemed necessary in order to approve or disapprove the loan.

§ 21.9 *Modification of loan agreement.* Modifications of loan agreements shall be handled through the same channels as the original agreement, except that the Commissioner may approve modifications when the amount of the loan is not increased. When the amount of the loan is increased, modifications must be approved by the Secretary of the Interior.

§ 21.18 *Records.* The corporation or tribe must keep records, files, and accounts, and make signed reports as directed by the Commissioner of Indian Affairs. Accounts of credit funds must be kept separate from all other corporate or tribal accounts.

§ 21.19 *Corporate and tribal enterprises.* A corporate enterprise is a business operated by a corporation. A tribal enterprise is a business operated by an unincorporated tribe. Applications for loans and requests to use tribal funds for the operation of corporate enterprises, and applications for loans for the operation of tribal enterprises, must be approved by the Commissioner of Indian Affairs. The application or request shall set forth the use to be made of the credit funds, proposed management and operating plans, the schedule of advances and repayments, regulations governing the enterprise, how title to purchases shall be taken, and plans for disposal of the property.

§ 21.20 *Title to property of corporate or tribal enterprise.* When the title to property purchased with credit funds is taken in the name of the United States in trust for the corporation or tribe, title shall not be transferred to the corporation or tribe, except with authority from the Commisisoner of Indian Affairs, until its loans from the United States for the operation of the enterprise is repaid in full. All buildings, fences, and other permanent improvements constructed wholly or in part with credit funds shall not be a part of the realty until the loan is paid in full, unless otherwise specified in the loan agreement contract of the corporation or tribe with the United States.

§ 21.21 *Records of corporate or tribal enterprise.* Records of each corporate or tribal enterprise shall be kept separate and apart from records of other credit operations. The corporate or tribal enterprise shall furnish signed statements and reports, keep records, files, and accounts, and follow correspondence procedures as directed by the Commissioner of Indian Affairs.

§ 21.22 *Payment of interest by corporate or tribal enterprise.* The corporate enterprise or the tribal enterprise of an unincorporated tribe shall pay annually to the credit funds of the corporation or tribe, interest at not less than one per cent per annum on all advances from the time made until repaid, and may be required by the corporation or tribe and the Commissioner of Indian Affairs to pay interest at a rate not to exceed that charged borrowers of the corporation or tribe.

§ 21.23 *Depository of corporate or tribal enterprise.* The depository for funds of a corporate or tribal enterprise must be approved by the Commissioner of Indian Affairs. If the credit funds are deposited in an individual Indian account in the agency office, funds for each enterprise must be kept in a separate account, and may be transferred thereto

by field journal voucher entry. Disbursements therefrom shall be made in accordance with the loan agreement of the corporation or tribe with the United States for the operation of the enterprise.

§ 21.24 *Surplus working funds of corporate or tribal enterprise.* As a condition of a loan for the financing of corporate and tribal enterprises, the corporation or tribe may be required to set aside a portion of the net earnings as surplus working funds and necessary reserves for the enterprise, the details of which shall be covered in the loan agreement.

§ 21.28 *Fees.* Inspection fees may be charged a borrower when a physical inspection is necessary, but in no case may the fees exceed one percent of the loan applied for, and in no event to exceed five dollars.

Fees for the preparation of applications, and to assist with clerical expenses and maintenance of the records of the corporation or tribe may be charged also, when authorized in the loan agreement with the United States, or when authorized by the Commissioner of Indian Affairs.

The total fees charged may not exceed one percent of the total amount of the loan, except on short-time loans to be repaid within one year, on which the Commissioner may approve fees up to two percent of the amount of the loan. Borrowers shall not pay directly or indirectly, any fees, interest, or charges, except as specifically provided for in this part.

§ 21.31 *Restrictions on approval.* Loans shall not be granted to any corporation or tribe to make loans to any applicant: (a) Except when authorized in the loan agreement, for the development of commercial enterprises unless such enterprises are to be conducted on a cash basis; (b) For the purpose of obtaining grazing permits or leasing of land for the grazing of livestock, where grazing facilities are available through a cooperative livestock association, unless the corporation or tribe, superintendent, and credit agent agree that sufficient reasons are presented in the application for not using such facilities; (c) Who is indebted to the United States for loans from "industry among Indians" or "tribal industrial assistance" funds, or who has livestock or crops of the same class upon which a lien exists, or the title to which is affected because of existing debts or obligations from any source, unless plans of repayment acceptable to the corporation or tribe, superintendent, and credit agent, are presented in the application; (d) Where the maturity dates extend beyond the maturity dates of the loan of the corporation or tribe from the United States, unless the corporation or tribe has sufficient funds to make the loan in addition to paying its indebtedness to the United States; (e) For the production of crops, unless the loan will be repaid within one year, except for crops from which no income will be received the first year. Maturity dates shall be fixed at the time when the crops are to be harvested and available for sale; (f) For less than $25.

§ 21.32 *Applications requiring approval of the Commissioner of Indian Affairs.* Applications of the following character shall require prior approval of the Commissioner of Indian Affairs: (a) Applications for enterprises which are not conducted on lands within the boundaries of the reservation; (b) Applications of Government employees; (c) Applications from individuals who will have an aggregate indebtedness to the corporation or tribe exceeding $3,000; (d) Applications for loans for the purchase of livestock, machinery, or equipment with maturities exceeding six years; (e) applications of cooperative associations.

§ 21.34 *Advance and expenditure of credit funds.* Advances to borrowers shall be made only in accordance with their loan agreements with the corporation or tribe. When the credit funds are deposited in a bank, advances may be made only in accordance with the bylaws of the corporation or tribe, if any. When the credit funds are deposited in an individual Indian account, advances may be made, when authorized by the corporation or tribe, by field journal voucher entry to a special individual Indian account of the borrower. Advances shall not be made until the borrower's loan agreement is completed, and the various copies distributed, including executed repayment guarantees. Disbursements from the borrower's individual Indian account shall be made in accordance with the terms of his loan agreement. In the case of a borrower with inadequate security, the initial advance shall be limited, and subsequent advances made dependent upon the borrow's accomplishments.

§ 21.35 *Interest.* Borrowers shall be charged interest at a rate of not less than one per cent, nor more than three per cent per annum, except with the approval of the Secretary of the Interior. Interest shall be figured from the date the funds are advanced to the borrower on the basis of 360 days per annum.

§ 21.47 *Repayment by borrowers.* Repayments shall be accepted at all reasonable times, and written receipts issued therefor. Only bonded officers or the approved depository may accept repayments, which shall be deposited immediately in the account of the corporation or tribe with the approved depository. If the corporation or tribe does not have a bonded officer, and its funds are deposited in an individual Indian account at the agency office, repayments shall be made only to the bonded Government disbursing officer, who shall be authorized by appropriate resolution of the authorized governing body of the corporation or the tribe to receive and receipt for its credit funds. If the corporation or tribe is not delinquent in the payment of principal or carrying charge to the United States, repayments may be reloaned in keeping with their loan agreements with the United States.

§ 21.50 *Provisions applicable to corporations in Alaska.* * * *

(j) Section 21.32 (c) as amended herein for this paragraph only reads: Applications from individuals who will have an aggregate indebtedness to the corporation or unincorporated tribe exceeding $3,500.

§ 21.51 *Effective date.* The regulations in this part as amended August 19, 1943, are applicable only to loan agreements made on or subsequent to said date. In the discretion of the Commissioner of Indian Affairs, any loan agreement executed prior to August 19, 1943, pursuant to the then existing regulations, may be modified as provided for herein upon the adoption of a resolution by the corporation requesting such a modification, so as to bring it under the terms of the regulations of this part as amended.

§ 21.52 *Inclusion of the words "or tribe" or "or tribe's" in the sections herein enumerated.* The words "or tribe" are inserted immediately after the word "corporation" and the words "or tribe's" are inserted after the word "corporation's" wherever such words appear in §§ 21.4; 21.6; 21.7; 21.11; 21.12; 21.13; 21.14; 21.15; 21.16; 21.26; 21.27; 21.29; 21.30; 21.36; 21.37; 21.38; 21.39; 21.40; 21.42; 21.43; 21.44; 21.46; and 21.48 of this part.

(Sec. 10, 48 Stat. 986, sec. 9, 49 Stat. 1968, and Pub. Law 133, 78th Cong. 1st Sess.; 25 U.S.C. 470, 509)

OSCAR L. CHAPMAN,
Assistant Secretary of the Interior.

AUGUST 19, 1943.

[F. R. Doc. 43-14515; Filed, September 4, 1943; 12:14 p. m.]

TITLE 26—INTERNAL REVENUE

Chapter 1—Bureau of Internal Revenue

Subchapter D—Employment Taxes

[Regulations 115]

PART 404—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

Regulations prescribed relating to collection of income tax at source on wages under subchapter D and subchapter E of chapter 9 of the Internal Revenue Code, as added by section 2 (a) of the Current Tax Payment Act of 1943.

SUBPART A—INTRODUCTORY PROVISIONS

Sec.

SUBPART B—DEFINITIONS

SUBPART C—DETERMINATION OF TAX

SUBPART D—LIABILITY FOR TAX

SUBPART E—CREDIT FOR TAX WITHHELD

SUBPART F—RECEIPTS

SUBPART G—RETURNS AND PAYMENT OF TAX

SUBPART H—ADJUSTMENTS AND REFUNDS

SUBPART I—MISCELLANEOUS PROVISIONS

AUTHORITY: §§ 404.0 to 404.805, inclusive, issued under secs. 2 and 3, Pub. Law 68, 78th Cong., sec. 62, 53 Stat. 32, 178, 467; 26 U.S.C. 62, 1429, 3791.

SUBPART A—INTRODUCTORY PROVISIONS

PUBLIC LAW 68—78TH CONGRESS

An Act to provide for the current payment of the individual income tax, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) this Act may be cited as the "Current Tax Payment Act of 1943".

(b) *Meaning of terms used.* Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES.

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SUBCHAPTER E—GENERAL PROVISIONS

* * * * *

(c) *Expiration date for withholding at source on wages under Subchapter D of Chapter 1.* Section 476 of the Internal Revenue Code (prescribing the expiration date for the taxes imposed by Subchapter D) is amended to read as follows:

SEC. 476. EXPIRATION DATE.

The tax imposed by Part I of this subchapter shall not apply with respect to any taxable year commencing after the date of cessation of hostilities in the present war. The tax imposed by Part II of such subchapter shall not apply with respect to any wages paid after June 30, 1943, unless paid during the calendar year 1943 with respect to a payroll period beginning on or before such date.

(d) *Effective date.* The amendments made by subsections (a) * * * shall take effect July 1, 1943, and shall be applicable to all wages paid on or after such date, except that such amendments shall not be applicable to wages paid during the calendar year 1943 with respect to a payroll period beginning before such date.

§ 404.0 *Scope of regulations.* The regulations in this part deal with the system of collection of income tax at source on wages under subchapter D, relating to collection of income tax at source on wages, and subchapter E, general provisions, of chapter 9 of the Internal Revenue Code, as added by section 2 (a) of the Current Tax Payment Act of 1943 (Public Law 68, 78th Congress), approved June 9, 1943. The regulations heretofore issued under such subchapters as Treasury Decision 5277, approved June 28, 1943, are hereby superseded.

Inasmuch as these regulations constitute Part 404 of Title 26 of the 1943 Supplement of the Code of Federal Regulations, each section of the regulations bears a number commencing with 404 and a decimal point. References to sections not preceded by "404." are references to sections of law. References to sections of law are references to the Internal Revenue Code unless otherwise expressly indicated.

§ 404.1 *Effective date of income tax withholding and expiration date for victory tax withholding.* Beginning July 1, 1943, every employer is required to deduct and withhold from the wages (as defined in section 1621) of his employees paid on or after July 1, 1943, a tax determined in accordance with the provisions of section 1622. However, wages paid for payroll periods beginning prior to July 1, 1943, are not subject to such withholding, unless paid after December 31, 1943. On and after July 1, 1943, withholding under the victory tax provisions of the Internal Revenue Code is discontinued except with respect to wages paid in 1943 for payroll periods beginning before July 1, 1943.

The tax required to be withheld under section 1622 is applicable to (1) all wages actually or constructively paid on or after July 1, 1943, for payroll periods beginning on or after that date, (2) all wages actually or constructively paid on or after July 1, 1943, if paid without regard to a payroll period, and (3) all wages actually or constructively paid on or after January 1, 1944 (regardless of whether such wages are paid for a payroll period beginning before July 1, 1943). These rules are applicable regardless of the method of accounting followed by the employee in computing his income for tax purposes.

The following examples illustrate the application of the foregoing rules:

Example (1). On July 10, 1943, wages are paid to an employee for a weekly payroll period beginning on July 4, 1943. These wages are subject to withholding under the provisions of section 1622.

Example (2). On July 1, 1943, an employee received wages which are paid without regard to a payroll period, e. g., commissions paid for services performed prior to July 1. These wages are subject to withholding under section 1622.

Example (3). An employer ordinarily pays his employees on the basis of a weekly payroll period and, in addition, pays them a bonus every 3 months. On July 10, 1943, the employer pays an employee wages for the weekly payroll period beginning July 4, and a bonus for the 3 months ending June 30, 1943. The bonus, as well as the weekly wage, is subject to withholding under the provisions of section 1622. (See § 404.206 of these regulations.)

Example (4). On June 26, 1943, the employee is paid his regular weekly wage for the week ending June 26, and is also paid advance vacation pay for the weeks beginning June 27 and July 4. Each of these payments is subject to withholding under the victory tax provisions (section 466), and not under the provisions of section 1622.

Example (5). On July 3, 1943, wages are paid to an employee for a weekly payroll period beginning June 27, 1943. These wages are subject to withholding under the victory tax provisions (section 466), and not under the provisions of section 1622.

Example (6). In Example (5), wages with respect to the weekly payroll period beginning on June 27, 1943, are paid to he employee on January 3, 1944. These wages are subject to withholding under the provisions of section 1622 and not under the victory tax provisions.

Example (7). On July 12, 1943, an employee is paid his regular weekly wages for the weekly payroll period ended July 10 plus overtime pay for the weekly payroll period ended July 3. The regular weekly wage is

subject to withholding under the provisions of section 1622. The overtime pay for the payroll period ended July 3 is subject to withholding under the victory tax provisions (section 466).

Wages are constructively paid within the meaning of the regulations in this part when they are credited to the account of or set apart for an employee so that they may be drawn upon by him at any time although not then actually reduced to possession. To constitute payment in such a case, the wages must be credited or set apart to the employee without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and must be made available to him so that they may be drawn upon at any time, and their payment brought within his control and disposition.

SUBPART B—DEFINITIONS

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

SEC. 1621. DEFINITIONS.

As used in this subchapter—

(a) *Wages.* The term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

(1) for services performed as a member of the military or naval forces of the United States, other than pensions and retired pay includible in gross income under Chapter 1, or

(2) for agricultural labor (as defined in section 1426 (h)), or

(3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, or

(4) for casual labor not in the course of the employer's trade or business, or

(5) for services by a citizen or resident of the United States for a foreign government or for the government of the Commonwealth of the Philippines, or

(6) for services performed by a nonresident alien individual other than a resident of a contiguous country who enters and leaves the United States at frequent intervals, or

(7) for such services, performed by a nonresident alien individual who is a resident of a contiguous country and who enters and leaves the United States at frequent intervals, as may be designated by regulations prescribed by the Commissioner with the approval of the Secretary, or

(8) for services for an employer performed by a citizen or resident of the United States while outside the United States (as defined in section 3797 (a) (9)) if the major part of the services for such employer during the calendar year is to be performed outside the United States, or

(9) for services performed as a minister of the gospel.

For the purpose of paragraph (8) services performed on or in connection with an American vessel (as defined in section 1426 (g)) under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, or on or in connection with any vessel as an employee of the United States employed through the War Shipping Administration, shall not constitute services performed outside the United States.

* * * * *

Section 1426 (g) and (h) of the Internal Revenue Code

(g) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

(h) *Agricultural labor.* The term "agricultural labor" includes all services performed—

(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

(2) In the employ of the owner or tenant for other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm, and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

(3) In connection with the production or harvesting of maple sirup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

As used in this subsection, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Section 15 (g) of the Agricultural Marketing Act, as Amended

As used in this Act, the term "agricultural commodity" includes * * * crude gum (oleoresin) from a living tree, and the following products as processed by the original producer of the crude gum (oleoresin) from which derived; Gum spirits of turpentine and gum rosin, as defined in the Naval Stores Act, approved March 3, 1923.

Section 2 (c) and (h) of the Naval Stores Act

* * * * *

(c) "Gum spirits of turpentine" means spirits of turpentine made from gum (oleoresin) from a living tree.

(h) "Gum rosin" means rosin remaining after the distillation of gum spirits of turpentine.

Section 3797 (a) of the Internal Revenue Code

(a) When used in this title [Internal Revenue Code] * * *—

* * * * *

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

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(15) *Military or naval forces of the United States.* The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Women's Army Auxiliary Corps, the Navy Nurse Corps, Female, and the Women's Reserve branch of the Naval Reserve.

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§ 404.101 *Wages*—(a) *In general.* The term "wages" means all remunerations for services performed by an employee for his employer unless specifically excepted under section 1621 (a) or section 1622 (g). See §§ 404.102 and 404.204.

The name by which the remuneration for services is designated is immaterial. Thus, salaries, fees, bonuses, commissions on sales or on insurance premiums, pensions and retired pay are wages within the meaning of the statute if paid as compensation for services performed by the employee for his employer.

The basis upon which the remuneration is paid is immaterial in determining whether the remuneration constitutes wages. Thus it may be paid on the basis of piece work, or a percentage of profits; and may be paid hourly, daily, weekly, monthly, or annually.

Wages may be paid in money or in some medium other than money as, for example, stocks, bonds, or other forms of property. If services are paid for in a medium other than money, the fair market value of the thing taken in payment is the amount to be included as wages subject to withholding. If the services were rendered at a stipulated price, in the absence of evidence to the contrary such price will be presumed to be the fair value of the remuneration received. If a corporation transfers to its employees its own stock as remuneration for services rendered by the employee, the amount of such remuneration is the fair market value of the stock at the time of the transfer. If a person receives as remuneration for services rendered a salary and in addition thereto living quarters or meals, the value to such person of the quarters and meals so furnished shall be added to the remuneration otherwise paid for the purpose of determining the amount of wages subject to withholding. If, however, living quarters or meals are furnished to an employee for the convenience of the

employer, the value thereof need not be included as wages subject to withholding.

Ordinarily, facilities or privileges (such as entertainment, medical services, or so-called "courtesy" discounts on purchases), furnished or offered by an employer to his employees generally, are not considered as wages subject to withholding if such facilities or privileges are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, good will, contentment or efficiency of his employees.

Where wages are paid in property other than money, necessary arrangements should be made between the employer and employee to insure that the amount of the tax required to be withheld is available for payment to the collector.

Tips or gratuities paid directly to an employee by a customer of an employer, and not accounted for by the employee to the employer, are not subject to withholding.

Remuneration for services, unless such remuneration is specifically excepted by the statute, constitutes wages even though at the time paid the relationship of employer and employee no longer exists between the person in whose employ the services were performed and the individual who performed them.

Example. A is employed by B during the month of January 1944 and is entitled to receive remuneration of $100 for the services performed for B, the employer, during the month. A leaves the employ of B at the close of business on January 31, 1944. On February 15, 1944 (when A is no longer an employee of B), B pays A the remuneration of $100 which was earned for the services performed in January. The $100 is wages within the meaning of the statute.

(b) *Pensions and retired pay.* In general, pensions and retired pay are wages subject to withholding. However, no withholding is required in respect of amounts paid to an employee upon retirement which are taxable as annuities under the provisions of section 22 (b) (2), and distributions under an employees' trust on account of the employee's separation from the service which, because of the provisions of section 165 (b), are taxable as gain from the sale or exchange of a capital asset. So-called pensions awarded by one to whom no services have been rendered are mere gifts or gratuities and do not constitute wages.

Distributions made to an employee pursuant to a stock bonus or profit-sharing plan under an employees' trust whether or not such trust is exempt from tax under the provisions of section 165 (a), are wages subject to withholding under section 1622.

Wages representing retired pay for service in the military or naval forces of the United States are subject to withholding unless the individual receiving such pay has been retired because of personal injuries or sickness resulting from active service with such forces. Where such retired pay is paid to a nonresident alien individual no withholding is required. See section 1621 (a) (6). Payments of pensions or other benefits under the War Risk Insurance Act, as amended, the World War Veterans' Act, 1924, as amended, the Emergency Officers' Retirement Act, as amended, the World War Adjusted Compensation Act, as amended, the pension laws in effect prior to March 20, 1933, Public Law Numbered 2, 73rd Congress, as amended, Public Law Numbered 484, 73rd Congress, and any Act or Acts amendatory of such Acts, are not includible in gross income under Chapter 1 of the Internal Revenue Code and hence are not subject to withholding.

(c) *Traveling and other expenses.* Amounts paid in advance, or reimbursements made, to employees specifically for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not subject to withholding. Any reasonable segregation of such expenses from the wages will be acceptable, as for example, where an employer issues one check indicating thereon the amount thereof which represents wages and the amount which represents expenses, or issues a separate check for the expenses.

(d) *Vacation allowances.* Amounts of so-called "vacation allowances" paid to an employee constitute wages. Thus, the salary of an employee on vacation, paid notwithstanding his absence from work, constitutes wages.

(e) *Dismissal payments.* Any payments made by an employer to an employee on account of dismissal, that is, involuntary separation from the service of the employer, constitute wages regardless of whether the employer is legally bound by contract, statute, or otherwise to make such payments.

(f) *Deductions by employer from wages of employee.* The amount of any tax which is required by law to be deducted by the employer from the wages of an employee is considered to be a part of the employee's wages and is deemed to be paid to the employee as wages at the time the deduction is made. Other amounts deducted from the wages of an employee by an employer also constitute wages paid to the employee at the time of the deduction. It is immaterial that the Internal Revenue Code, or any Act of Congress, or the law of any State, requires or permits such deductions and the payment of the amounts thereof to the United States, a State, a Territory, or the District of Columbia, or any political subdivision of any one or more of the foregoing.

(g) *Payment by an employer of employee's tax, or employee's contributions under a State law.* The term "wages" includes the amount paid by an employer on behalf of an employee (without deduction from the remuneration of, or other reimbursements from, the employee) on account of any payment required from an employee under a State unemployment compensation law, or on account of any tax imposed upon the employee by any taxing authority, including the taxes imposed by sections 1400 and 1500.

(h) *Remuneration for services as employee of nonresident alien individual or foreign entity.* The term "wages" includes remuneration for services performed by a citizen or resident of the United States as an employee of a nonresident alien individual, foreign partnership, or foreign corporation whether or not such alien individual or foreign entity is engaged in trade or business within the United States. Any person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, is subject to all the provisions of law and regulations applicable with respect to an employer. See § 404.105.

§ 404.102 *Exclusions from wages*—(a) *Fees paid to a public official.* Authorized fees paid to public officials, such as notaries public, clerks of courts, sheriffs, etc., for services rendered in the performance of their official duties are excepted from the definition of the term "wages" and hence are not subject to withholding. However, salaries paid such officials by the Government, or government agency or instrumentality are subject to withholding.

(b) *Compensation of military and naval forces.* Remuneration paid for services performed as a member of the military or naval forces of the United States is excepted from the definition of the term "wages". Pensions and retired pay, if includible in gross income under Chapter 1 of the Internal Revenue Code, are not within the exception and hence constitute wages subject to withholding. For the purpose of the exception, the military and naval forces of the United States include (but are not necessarily limited to) the Army, the Navy, the Marine Corps, the Coast Guard, the Army Nurse Corps, female, the Navy Nurse Corps, female, the Women's Army Corps (the "WACS"), the Women's Reserve Branch of the Naval Reserve (the "WAVES"), the Women's Reserve Branch of the Coast Guard Reserve (the "SPARS"), and the Marine Corps Women's Reserve.

(c) *Remuneration paid for agricultural labor*—(1) *In general.* The term "wages" does not include remuneration for services which constitute agricultural labor as defined in section 1426 (h). The term "agricultural labor" as so defined includes services of a character described in paragraphs (2), (3), (4) and (5) of this paragraph. In general, however, the term "agricultural labor" does not include services performed in connection with forestry, lumbering, or landscaping.

(2) *Services described in section 1426 (h) (1).* Remuneration paid for services performed on a farm by an employee of any person in connection with any of the following activities is excepted as remuneration for agricultural labor:

(i) The cultivation of the soil;

(ii) The raising, shearing, feeding, caring for, training, or management of livestock, bees, poultry, fur-bearing animals, or wildlife; or

(iii) The raising or harvesting of any other agricultural or horticultural commodity.

The term "farm" as used in this subsection includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, orchards, and such greenhouses and other similar structures as are used primarily for the raising of agricultural or horticultural commodities. Greenhouses and other similar structures used primarily for other purposes (for example, display, storage, and fabrication of wreaths, corsages, and bouquets), do not constitute "farms".

(3) *Services described in section 1426 (h) (2).* The remuneration paid for the following services performed by an employee in the employ of the owner or tenant or other operator of one or more farms is excepted as remuneration for agricultural labor, provided the major part of such services is performed on a farm:

(i) Services performed in connection with the operation, management, conservation, improvement, or maintenance of any of such farms or its tools or equipment; or

(ii) Services performed in salvaging timber, or clearing land of brush and other debris, left by a hurricane.

The services described in (i) above may include, for example, services performed by carpenters, painters, mechanics, farm supervisors, irrigation engineers, bookkeepers, and other skilled or semi-skilled workers, which contribute in any way to the conduct of the farm or farms, as such, operated by the person employing them, as distinguished from any other enterprise in which such person may be engaged. Since the services described in this paragraph must be performed in the employ of the owner or tenant or other operator of the farm, the exception does not extend to remuneration paid for services performed by employees of a commercial painting concern, for example, which contracts with a farmer to renovate his farm properties.

(4) *Services described in section 1426 (h) (3).* Remuneration paid for services performed by an employee in the employ of any person in connection with any of the following operations is excepted as remuneration for agricultural labor without regard to the place where such services are performed:

(i) The ginning of cotton;

(ii) The hatching of poultry;

(iii) The raising or harvesting of mushrooms;

(iv) The operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying or storing water for farming purposes;

(v) The production or harvesting of maple sap or the processing of maple sap into maple syrup or maple sugar (but not the subsequent blending or other processing of such sirup or sugar with other products); or

(vi) The production or harvesting of crude gum (oleoresin) from a living tree or the processing of such crude gum into gum spirits of turpentine and gum rosin, provided such processing is carried on by the original producer of such crude gum.

(5) *Services described in section 1426 (h) (4).* (i) Remuneration paid for services performed by an employee in the employ of a farmer or a farmers' cooperative organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of any agricultural or horticultural commodity, other than fruits and vegetables (see subdivision (ii) below), produced by such farmer or farmer-members of such organization or group of farmers is excepted, provided such services are performed as an incident to ordinary farming operations.

Generally services are performed "as an incident to ordinary farming operations" within the meaning of this paragraph if they are services of the character ordinarily performed by the employees of a farmer or of a farmers' cooperative organization or group as a prerequisite to the marketing, in its unmanufactured state, of any agricultural or horticultural commodity produced by such farmer or by the members of such farmers' organization or group. Services performed by employees of such farmer or farmers' organization or group in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market of commodities produced by persons other than such farmer or members of such farmers' organization or group are not performed "as an incident to ordinary farming operations".

(ii) Remuneration paid for services performed by an employee in the employ of any person in the handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of fruits and vegetables, whether or not of a perishable nature, is excepted as remuneration for agricultural labor, provided such services are performed as an incident to the preparation of such fruits and vegetables for market. For example, if services in the sorting, grading, or storing of fruits, or in the cleaning of beans, are performed as an incident to their preparation for market, remuneration paid for such services may be excepted whether the services are performed in the employ of a farmer, a farmers' cooperative, or a commercial handler of such commodities.

(iii) The services described in subdivisions (i) and (ii), above, do not include services performed in connection with commercial canning or commercial freezing, or in connection with any commodity after its delivery to a terminal market for distribution for consumption. Moreover, since the services described in such subdivisions must be rendered in the actual handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, of the commodity, such services do not, for example, include services performed as stenographers, bookkeepers, clerks, and other office employees, even though such services may be in connection with such activities. However, to the extent that the services of such individuals are performed in the employ of the owner or tenant or other operator of a farm and are rendered in major part on a farm, they may be within the provisions of subparagraph (3) of this paragraph.

(d) *Remuneration paid for domestic service.* Remuneration paid for services of a household nature performed by an employee in or about the private home of the person by whom he is employed, or performed in or about the club rooms or house of a local college club or local chapter of a college fraternity or sorority by which he is employed, is excepted from the term "wages".

A private home is the fixed place of abode of an individual or family.

A local college club or local chapter of a college fraternity or sorority does not include an alumni club or chapter.

If the home is utilized primarily for the purpose of supplying board or lodging to the public as a business enterprise, it ceases to be a private home and the remuneration paid for services performed therein is not excepted. Likewise, if the club rooms or house of a local college club or local chapter of a college fraternity or sorority is used primarily for such purpose, the remuneration paid for services performed therein is not within the exception.

In general, services of a household nature in or about a private home include services rendered by cooks, maids, butlers, valets, laundresses, furnacemen, gardeners, footmen, grooms, and chauffeurs of automobiles for family use. In general, services of a household nature in or about the club rooms or house of a local college club or local chapter of a college fraternity or sorority include services rendered by cooks, maids, butlers, laundresses, furnacemen, waiters, and housemothers.

The remuneration paid for the services above enumerated is not within the exception if performed in or about rooming or lodging houses, boarding houses, clubs (except local college clubs), hotels, hospitals, eleemosynary institutions, or commercial offices or establishments.

Remuneration paid for services performed as a private secretary, even though performed in the employer's home, is not within the exception.

(e) *Remuneration for casual labor not in the course of employer's trade or business.* The term "casual labor" includes labor which is occasional, incidental, or irregular.

The expression "not in the course of the employer's trade or business" includes labor that does not promote or advance the trade or business of the employer.

Thus remuneration paid for labor which is occasional, incidental, or irregular, and does not promote or advance

the employer's trade or business is excepted.

Example. A's business is that of operating a sawmill. He employs B, a carpenter, at an hourly wage to repair his home. B works irregularly and spends the greater part of two days in completing the work. Since B's labor is casual and is not in the course of A's trade or business, the remuneration paid for such services is excepted.

The remuneration paid for casual labor, that is, labor which is occasional, incidental, or irregular, but which is in the course of the employer's trade or business, does not come within the above exception.

Example (1). C's business is that of operating a sawmill. He employs D for two hours at an hourly wage, to remove sawdust from his mill. D's labor is casual since it is occasional, incidental, or irregular, but it is in the course of C's trade or business and the remuneration paid for such labor is not excepted.

Example (2). E is engaged in the business of operating a department store. He employs additional clerks for short periods. While the services of the clerks may be casual, they are in the course of the employer's trade or business and, therefore, the remuneration paid for such services is not excepted.

Remuneration paid for casual labor performed for a corporation does not come within this exception.

(f) *Compensation paid by foreign government or wholly-owned instrumentality thereof.* Remuneration paid for services performed as an employee of a foreign government, or the government of the Commonwealth of the Philippines, or a wholly-owned instrumentality of any such government is excepted. The exception includes not only remuneration paid for services performed by ambassadors, ministers, and other diplomatic officers and employees but also remuneration paid for services performed as a consular or other officer or employee of a foreign government, or as nondiplomatic representative of such a government.

The citizenship or residence of the employee and the place where the services are performed are immaterial for purposes of the exception.

(g) *Compensation paid to nonresident alien individuals.* Except in the case of certain nonresident alien individuals who are residents of Canada and Mexico, remuneration for services performed by nonresident alien individuals does not constitute wages subject to withholding under section 1622. For withholding of income tax on wages paid for services performed within the United States in the case of nonresident alien individuals generally, see section 143 and regulations thereunder.

Withholding is required in the case of wages paid to nonresident aliens who are residents of a contiguous country (Canada or Mexico) and who enter and leave the United States at frequent intervals, except such aliens who, in the performance of their duties in transportation service between points in the United States and points in a contiguous country, enter and leave the United States at frequent intervals. This exception applies to personnel engaged in railroad, ferry, steamboat, and aircraft services and applies alike whether the employer is a domestic or foreign entity. Thus, the wages of a nonresident alien individual who is a resident of Canada and an employee of a domestic railroad, for services as a member of the crew of a train operating between points in Canada and points in the United States, shall not be subject to withholding under section 1622. The exemption, however, has no application to a resident of Canada who, for example, is employed at a fixed point in the United States, such as a factory, store, or office, and who commutes from his home in Canada in the pursuit of his employment within the United States; nor does it apply to an alien employee of a railroad corporation who is on duty within the United States, even though he enters and leaves the United States in reaching his place of employment from his home in a contiguous country.

In order for the exemption to apply, the nonresident alien employee must file with his employer a certificate containing the following: The employee's name and address, and a statement that he is not a citizen of the United States, and that he is a resident of the named contiguous country and the approximate period of time during which he has occupied such status. Such certificates shall contain, or be verified by, a written declaration that it is made under the penalties of perjury. Although the form is not prescribed, the certificate must contain all the information required by this paragraph.

(h) *Remuneration for services performed outside the United States.* The remuneration paid by an employer for services performed outside the United States does not constitute wages and hence is not subject to withholding unless the major part of the services performed by the employee for such employer during the calendar year is to be performed within the United States. The term "United States" includes the several States, the Territories of Alaska and Hawaii, and the District of Columbia.

The exception relates only to the remuneration paid for the services performed outside the United States regardless of whether the major part of the services performed for such employer during the calendar year is performed within or without the United States. Thus, if an employee performs services outside the United States for more than six months of the calendar year, the remuneration paid for such services does not constitute wages and hence is not subject to withholding, but the remuneration paid for services performed within the United States for such employer during the remainder of the calendar year constitutes wages and is subject to withholding.

If, however, an employee is absent from the United States on business of his employer for less than six months of the calendar year and performs services for such employer within the United States during the remainder of the calendar year, the entire amount of the remuneration paid for services performed during the calendar year constitutes wages and is subject to withholding.

However, it is recognized that in the case of an employee performing, outside the United States, services of indefinite duration, it may be impossible for the employer to determine whether the major portion of the employee's services during the calendar year is to be performed within the United States or outside the United States. In such case it may be presumed that such performance will continue throughout the calendar year and the liability of the employer to withhold tax on the compensation paid for such services performed outside the United States shall be determined in the light of such presumption. Thus, if any employee undertakes for his employer the performance of services abroad of indefinite duration, or for a term extending beyond the end of the calendar year, and such employee has not already within the calendar year performed services within the United States for a length of time which would constitute, in any circumstances, the major part of the year's services for such employer, no tax is required to be withheld on the compensation paid for services performed by such employee outside of the United States.

Example (1). A has been regularly employed by B, and is sent abroad under such conditions that it is not possible to know when he will return: (a) If A goes abroad on January 1, no tax is required to be withheld on compensation paid to A for services performed abroad, but on the compensation paid for services performed after his return to the United States tax should be withheld; (b) if A goes abroad on June 29 the same rules are applicable, and therefore no tax is required to be withheld on the compensation for services performed abroad but on compensation for services performed after his return to the United States tax should be withheld; (c) if A goes abroad on August 1, tax should be withheld on the compensation paid A for all services performed during the calendar year since under no circumstances could the major part of the services performed during such year be performed outside the United States.

Example (2). A begins his employment with B on July 1, and on September 1 is sent abroad under the circumstances described in Example (1). No tax is required to be withheld on the compensation paid A for the services performed abroad.

Example (3). A begins his employment with B on July 1, and on November 1 is sent abroad under the circumstances described in Example (1). Tax is required to be withheld on the compensation paid A for the services performed abroad, as well as on compensation paid for services performed within the United States for the reasons set forth in Example (1) (c).

For the purposes of this paragraph, services performed on or in connection with (1) an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States or (2) any vessel as an employee of the United States employed through the War Shipping Administration are not considered as services performed outside the United States. Hence, the remuneration paid

for such services constitutes wages subject to withholding within the meaning of section 1621 (a) and these regulations unless the employee performing such services is a nonresident alien.

The word "vessel" includes every description of water-craft, or other contrivance, used as a means of transportation on water. It does not include any type of aircraft.

The term "American vessel" means any vessel which is documented (that is, registered, enrolled, or licensed) or numbered in conformity with the laws of the United States. It also includes any vessel which is neither documented or numbered under the laws of the United States, nor documented under the laws of any foreign country, if the crew of such vessel is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State (including the District of Columbia or the Territory of Alaska or Hawaii).

(i) *Compensation for services performed as a minister of the gospel.* Compensation for services performed as a minister of the gospel is not subject to withholding under section 1622. The exception is extended to remuneration of ministers of the gospel for services which are ordinarily the duties of a minister of the gospel. The duties of a minister of the gospel include the ministration of sacerdotal functions and conduct of religious worship, and the control, conduct and maintenance of religious organizations (including the religious boards, societies and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE OF WAGES

SEC. 1621. DEFINITIONS.

As used in this subchapter—

* * * * *

(b) *Payroll period.* The term "payroll period" means a period for which a payment of wages is ordinarily made to the employee by his employer, and the term "miscellaneous payroll period" means a payroll period other than a daily, weekly, biweekly, semimonthly, monthly, quarterly, semiannual, or annual payroll period.

* * * * *

§ 404.103 *Payroll period.* The term "payroll period" means the period of service for which a payment of wages is ordinarily made to an employee by his employer. It is immaterial that the wages are not always paid at regular intervals. For example, if an employer ordinarily pays a particular employee for each calendar week at the end of the week, but if for some reason the employee in a given week receives a payment in the middle of the week for the portion of the week already elapsed and receives the remainder at the end of the week, the payroll period is still the calendar week; or if, instead, that employee is sent on a three-week trip by his employer and receives at the end of the trip a single wage payment for three weeks' services, the payroll period is still the calendar week, and the wage payment shall be treated as though it were three separate weekly wage payments.

For the purpose of section 1622, an employee can have but one payroll period with respect to wages paid by any one employer. Thus, if an employee is paid a regular wage for a weekly payroll period and in addition thereto is paid supplemental wages (for example, bonuses) determined with respect to a different period, the payroll period is the weekly payroll period. For computation of tax on supplemental wage payments see § 404.206.

The term "miscellaneous payroll period" means a payroll period other than a daily, weekly, biweekly, semimonthly, monthly, quarterly, semiannual, or annual payroll period.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE OF WAGES

SEC. 1621. DEFINITIONS.

As used in this subchapter—

* * * * *

(c) *Employee.* The term "employee" includes an officer, employee, or elected official of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

* * * * *

§ 404.104 *Employee.* The term "employee" includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term specifically includes officers and employees whether elected or appointed, of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

Generally the relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and the furnishing of a place to work, to the individual who performs the services. In general, if an individual is subject to the control or direction of another merely as to the result to be accomplished by the work and not as to the means and methods for accomplishing the result, he is an independent contractor. An individual performing services as an independent contractor is not as to such services an employee.

Generally, physicians, lawyers, dentists, veterinarians, contractors, subcontractors, public stenographers, auctioneers, and others who follow an independent trade, business, or profession, in which they offer their services to the public, are independent contractors and not employees.

Whether the relationship of employer and employee exists will in doubtful cases be determined upon an examination of the particular facts of each case.

If the relationship of employer and employee exists, the designation or description of the relationship by the parties as anything other than that of employer and employee is immaterial. Thus, if such relationship exists, it is of no consequence that the employee is designated as a partner, coadventurer, agent, or independent contractor.

The measurement, method, or designation of compensation is also immaterial, if the relationship of employer and employee in fact exists.

No distinction is made between classes or grades of employees. Thus, superintendents, managers, and other superior employees are employees. An officer of a corporation is an employee of the corporation but a director as such is not. If, however, a director performs services for the corporation other than those required by attendance at and participation in meetings of the board of directors, he may or may not be an employee of the corporation. Whether or not such services are performed as an employee of the corporation must be determined upon the basis of the facts in the particular case.

Although an individual may be an employee under the statute, his services may be of such a nature, or performed under such circumstances, that the remuneration paid for such services does not constitute wages within the meaning of section 1621 (a).

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

SEC. 1621. DEFINITIONS.

As used in this subchapter—

* * * * *

(d) *Employer.* The term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that—

(1) if the person for whom the individual performs or performed the services does not have control of the payment of the wages

for such services, the term "employer" (except for the purposes of subsection (a)) means the person having control of the payment of such wages; and

(2) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, the term "employer" (except for the purposes of subsection (a)) means such person.

* * * * *

§ 404.105 *Employer.* The term "employer" means any person for whom an individual performs or performed any service, of whatever nature, as the employee of such person.

It is not necessary that the services be continuing at the time the wages are paid in order that the status of employer exist. Thus, for purposes of withholding, a person for whom an individual has performed past services for which he is yet receiving wages from such person is an "employer".

If the person for whom the services are or were performed does not have legal control of the payment of the wages for such services, the term "employer" means (except for the purpose of the definition of "wages") the person having such control. For example, where wages, such as certain types of pensions or retired pay, are paid by a trust and the person for whom the services were performed has no legal control over the payment of such wages, the trust is the "employer".

The term "employer" also means (except for the purpose of the definition of "wages") any person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States.

It is a basic purpose to centralize in the employer the responsibility for withholding, returning, and paying the tax and furnishing the statements required under section 1625. The foregoing two special definitions of the term "employer" are designed solely to meet unusual situations. They are not intended as a departure from the basic purpose.

As a matter of business administration, certain of the mechanical details of the withholding process may be handled by representatives of the employer. Thus, in the case of a corporate employer having branch offices, the branch manager or other representative may actually, as a matter of internal administration, withhold the tax or prepare the statements required under section 1625. Nevertheless, the legal responsibility for withholding, paying, and returning the tax and furnishing such statements rests with the corporate employer.

An employer may be an individual, a corporation, a partnership, a trust, an estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture, or other unincorporated organization, group, or entity. A trust or estate, rather than the fiduciary acting for or on behalf of the trust or estate, is generally the employer.

The term "employer" embraces not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious and charitable organizations, educational institutions, clubs, social organizations and societies, as well as the governments of the United States, the States, Territories, and the District of Columbia, including their agencies, instrumentalities and political subdivisions.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

SEC. 1621. DEFINITIONS.

As used in this subchapter—

* * * * *

(e) *Single person.* The term "single person" means a person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) stating that such person is single, or is married and not living with husband or wife, and is not the head of a family.

(f) *Married person.* The term "married person" means a person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) stating that he is married and living with husband or wife.

(g) *Married person claiming all of personal exemption for withholding.* The term "married person claiming all of personal exemption for withholding" means a married person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) stating that for the purposes of this subchapter such person claims all of the personal exemption and that for the purposes of this subchapter his spouse is claiming none of the personal exemption.

(h) *Married person claiming half of personal exemption for withholding.* The term "married person claiming half of the personal exemption for withholding" means a married person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) stating that for the purposes of this subchapter such person claims half of the personal exemption and that for the purposes of this subchapter his spouse is claiming not more than half of such exemption.

(i) *Married person claiming none of personal exemption for withholding.* The term "married person claiming none of the personal exemption for withholding" means a married person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) making no claim with respect to the personal exemption for the purposes of this subchapter.

(j) *Head of family.* The term "head of a family" means a person with respect to whom a withholding exemption certificate is in effect under section 1622 (h) stating that he is the head of a family.

(k) *Dependent.* The term "dependent" means a person included in a withholding exemption certificate in effect under section 1622 (h) as a person dependent upon and receiving his chief support from the employee and either under eighteen years of age or incapable of self-support because mentally or physically defective.

* * * * *

§ 404.106 *Status for withholding purposes*—(a) *In general.* The terms "single person", "married person", "head of a family" and "dependent" have the meanings assigned to such terms for the purpose of the personal exemption and credit for dependents in section 25 and the regulations prescribed thereunder, but the application of the appropriate amount of withholding exemption in each case depends upon the furnishing of a withholding exemption certificate stating that the employee occupies the described status or is entitled to the withholding exemption with respect to dependents. See § 404.202.

(b) *Married person.* For all purposes relating to the determination of the appropriate withholding exemption the term "married person" means only a married person living with husband or wife. In the absence of continual actual residence together, whether or not an employee is a married person living with husband or wife must depend on the character of the separation. If the joint home is being maintained, the occasional and temporary absence of the wife away on a visit or of the husband away on business does not deprive them of the status of married persons living together. Nor does the unavoidable absence of a wife or husband at a sanatorium or asylum necessarily affect their status as married persons living together for the purpose of the withholding exemption. Likewise, a husband and wife are considered as married persons living together for the purpose of the withholding exemption notwithstanding the temporary absence of either spouse while serving as a member of the military or naval forces of the United States. If, however, the husband voluntarily and continuously makes his home at one place and the wife hers at another, they are not considered as living together irrespective of their personal relations and may not claim the benefit of the withholding exemption allowed to married persons. A resident alien with a wife residing abroad does not have the status of a married person living with husband or wife, and is not entitled to claim the benefit of the withholding exemption allowed to a married person.

(c) *Head of family.* A head of a family is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation. In the case of spouses who are divorced or legally separated under a decree of divorce or of separate maintenance, periodic payments (in the nature of, or in lieu of, alimony or an allowance for support) received by one spouse which she is required under section 22 (k) or section 171 (a) to include in her gross income and which she uses for support of dependents are considered payments by her for such support and not payments by the other spouse for support of any person. In the absence of continuous actual residence together, whether or not a person with dependent relatives is a head of a family must depend on the character of the separation. If a father is absent on business, or a child or other

dependent is away at school or on a visit, the common home being still maintained, such father is the head of a family. If, moreover, through force of circumstances a parent is obliged to maintain his dependent children with relatives or in a boarding house while he lives elsewhere, such parent may still be the head of a family. If, however, without necessity the dependent continuously makes his home elsewhere, his benefactor is not the head of a family, irrespective of the question of support. A resident alien with children abroad is not thereby entitled to the status of the head of a family.

(d) *Dependent.* A dependent of an employee is a person (other than husband or wife) who receives his chief support from such employee, provided such person is either under eighteen years of age or incapable of self-support because mentally or physically defective. It is not necessary that the person claimed as a dependent be related to or reside with the employee.

To furnish the chief support of a dependent means to furnish more than one-half of the sum required for that purpose. The dependency must be actual financial dependency and not mere legal dependency unaccompanied by support. Hence, a parent whose children receive half or more of their support from a trust fund or other separate source is not entitled to claim such children as dependents for the purpose of the withholding exemption.

In the case of spouses who are divorced or legally separated under a decree of divorce or of separate maintenance, payments (in the nature of, or in lieu of, alimony or an allowance for support) received by one spouse which she is required under section 22 (k) or section 171 (a) to include in her gross income and which she uses for support of dependents are considered payments by her for such support and not payments by the other spouse for support of any person. A payment to a wife or former wife, or to a husband or former husband, which is includible under section 22 (k) or section 171 in the gross income of the wife, former wife, husband, or former husband, shall not be considered a payment for the support of any dependent.

(e) *Other terms relating to status.* For the use of terms "married person claiming all of personal exemption for withholding", "married person claiming half of personal exemption for withholding", and "married person claiming none of personal exemption for withholding", see § 404.205.

Section 3797 (a) and (b) of the Internal Revenue Code

(a) When used in this title [Internal Revenue Code] * * *—

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

(2) *Partnership* * * *. The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation * * *.

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

(4) *Domestic.* The term "domestic" when applied to a corporation or a partnership means created or organized in the United States or under the law of the United States or of any State or Territory.

(5) *Foreign.* The term "foreign" when applied to a corporation or partnership means a corporation or partnership which is not domestic.

(6) *Fiduciary.* The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

* * * * *

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

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

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

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

(13) *Collector.* The term "collector" means collector of internal revenue.

(14) *Taxpayer.* The term "taxpayer" means any person subject to a tax imposed by this title.

* * * * *

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

§ 404.107 *General definitions and use of terms.* As used in these regulations—

(a) The terms defined in the above provisions of law shall have the meanings so assigned to them.

(b) Internal Revenue Code means the Act approved February 10, 1939 (53 Stat., Part 1), entitled "An Act To consolidate and codify the internal revenue laws of the United States," as amended.

(c) Person includes an individual, a corporation, a partnership, a trust or estate, a joint-stock company, an association, or a syndicate, group, pool, joint venture or other unincorporated organization or group, through or by means of which any business, financial operation, or venture is carried on. It includes a guardian, committee, trustee, executor, administrator, trustee in bankruptcy, receiver, assignee for the benefit of creditors, conservator, or any person acting in a fiduciary capacity.

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

SUBPART C—DETERMINATION OF TAX

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to the greater of the following:

(1) 20 per centum of the excess of each payment of such wages over the family status withholding exemption allowable under subsection (b) (1) (A), or

(2) 3 per centum of the excess of each payment of such wages over the Victory tax withholding exemption allowable under subsection (b) (1) (B).

(b) *Withholding exemption.*

(1) In computing the tax required to be deducted and withheld under subsection (a), there shall be allowed as a withholding exemption with respect to the wages paid for each payroll period—

(A) in computing the tax required to be deducted and withheld under subsection (a) (1), a family status withholding exemption determined in accordance with the following schedule:

FAMILY STATUS WITHHOLDING EXEMPTION

Payroll period	Single person	Married person claiming whole of personal exemption for withholding or head of family	Married person claiming half of personal exemption for withholding	Married person claiming none of personal exemption for withholding	Each dependent, other than the first dependent in the case of the head of a family
Weekly	$12	$24	$12	0	$6
Biweekly	24	48	24	0	12
Semimonthly	26	52	26	0	13
Monthly	52	104	52	0	26
Quarterly	156	312	156	0	78
Semiannual	312	624	312	0	156
Annual	624	1,248	624	0	312
Daily or miscellaneous (per day of such period)	1.70	3.40	1.70	0	.85

(B) in computing the tax required to be deducted and withheld under subsection (a) (2), a Victory tax withholding exemption determined in accordance with the following schedule:

Payroll period:	*Victory tax withholding exemption*
Weekly	$12.00
Biweekly	24.00
Semimonthly	26.00
Monthly	52.00
Quarterly	156.00
Semiannual	312.00
Annual	624.00
Daily or miscellaneous (per day of such period)	1.70

(2) If wages are paid with respect to a period which is not a payroll period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

(3) In any case in which wages are paid by an employer without regard to any payroll period or other period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days equal to the number of days (including Sundays and

holidays) which have elapsed since the date of the last payment of such wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the later.

(4) In any case in which the period, or the time described in paragraph (3), in respect of any wages is less than one week, the Commissioner, under regulations prescribed by him with the approval of the Secretary, may authorize an employer, in computing the tax required to be deducted and withheld, to use the excess of the aggregate of the wages paid to the employee during the calendar week over the withholding exemption allowed by this subsection for a weekly payroll period.

(5) In determining the amount to be deducted and withheld under this subsection, the wages may, at the election of the employer, be computed to the nearest dollar.

(c) *Wage bracket withholding.* (1) At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a).

IF THE PAY-ROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

And the wages are		And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
		Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
				No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents
				Or, (3) such person is a single person and has—							
				No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents
						Or, (4) such person is a married person claiming all of personal exemption for withholding and has—					
						No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents
						Or, (5) such person is head of a family and has—					
						No dependents or one dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents
At least	But less than	The amount of tax to be withheld shall be—									
$0	$10	$1.00									
10	15	2.50	$1.30	$0.10							
15	20	3.50	2.30	1.10	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20
20	25	4.50	3.30	2.10	.90	.30	.30	.30	.30	.30	.30
25	30	5.50	4.30	3.10	1.90	.70	.50	.50	.50	.50	.50
30	40	7.00	5.80	4.60	3.40	2.20	1.00	.70	.70	.70	.70
40	50	9.00	7.80	6.60	5.40	4.20	3.00	1.80	1.00	1.00	1.00
50	60	11.00	9.80	8.60	7.40	6.20	5.00	3.80	2.60	1.40	1.30
60	70	13.00	11.80	10.60	9.40	8.20	7.00	5.80	4.60	3.40	2.20
70	80	15.00	13.80	12.60	11.40	10.20	9.00	7.80	6.60	5.40	4.20
80	90	17.00	15.80	14.60	13.40	12.20	11.00	9.80	8.60	7.40	6.20
90	100	19.00	17.80	16.60	15.40	14.20	13.00	11.80	10.60	9.40	8.20
100	110	21.00	19.80	18.60	17.40	16.20	15.00	13.80	12.60	11.40	10.20
110	120	23.00	21.80	20.60	19.40	18.20	17.00	15.80	14.60	13.40	12.20
120	130	25.00	23.80	22.60	21.40	20.20	19.00	17.80	16.60	15.40	14.20
130	140	27.00	25.80	24.60	23.40	22.20	21.00	19.80	18.60	17.40	16.20
140	150	29.00	27.80	26.60	25.40	24.20	23.00	21.80	20.60	19.40	18.20
150	160	31.00	29.80	28.60	27.40	26.20	25.00	23.80	22.60	21.40	20.20
160	170	33.00	31.80	30.60	29.40	28.20	27.00	25.80	24.60	23.40	22.20
170	180	35.00	33.80	32.60	31.40	30.20	29.00	27.80	26.60	25.40	24.20
180	190	37.00	35.80	34.60	33.40	32.20	31.00	29.80	28.60	27.40	26.20
190	200	39.00	37.80	36.60	35.40	34.20	33.00	31.80	30.60	29.40	28.20
$200 or over		20% of the excess over $200 plus									
		$40.00	$38.80	$37.60	$36.40	$35.20	$34.00	$32.80	$31.60	$30.40	$29.20

If the number of dependents is in excess of the largest number of dependents shown, the amount of tax to be withheld shall be that applicable in the case of the largest number of dependents shown reduced by $1.20 for each dependent over the largest number shown, except that in no event shall the amount to be withheld be less than 3 per centum of the excess of the median wage in the bracket in which the wages fall (or if the wages paid are $200 or over, of the excess of the wages) over $12, computed, in case such amount is not a multiple of $0.10, to the nearest multiple of $0.10

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

And the wages are		And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
		Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (3) such person is a single person and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (4) such person is a married person claiming all of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents				
		Or, (5) such person is head of a family and has—									
At least	But less than	No dependents or one dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents				
		The amount of tax to be withheld shall be—									
$0	$20	$2.00									
20	30	5.00	$2.60	$0.20							
30	40	7.00	4.60	2.20	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30
40	50	9.00	6.60	4.20	1.80	.60	.60	.60	.60	.60	.60
50	60	11.00	8.60	6.20	3.80	1.40	.90	.90	.90	.90	.90
60	80	14.00	11.60	9.20	6.80	4.40	2.00	1.40	1.40	1.40	1.40
80	100	18.00	15.60	13.20	10.80	8.40	6.00	3.60	2.00	2.00	2.00
100	120	22.00	19.60	17.20	14.80	12.40	10.00	7.60	5.20	2.80	2.60
120	140	26.00	23.60	21.20	18.80	16.40	14.00	11.60	9.20	6.80	4.40
140	160	30.00	27.60	25.20	22.80	20.40	18.00	15.60	13.20	10.80	8.40
160	180	34.00	31.60	29.20	26.80	24.40	22.00	19.60	17.20	14.80	12.40
180	200	38.00	35.60	33.20	30.80	28.40	26.00	23.60	21.20	18.80	16.40
200	220	42.00	39.60	37.20	34.80	32.40	30.00	27.60	25.20	22.80	20.40
220	240	46.00	43.60	41.20	38.80	36.40	34.00	31.60	29.20	26.80	24.40
240	260	50.00	47.60	45.20	42.80	40.40	38.00	35.60	33.20	30.80	28.40
260	280	54.00	51.60	49.20	46.80	44.40	42.00	39.60	37.20	34.80	32.40
280	300	58.00	55.60	53.20	50.80	48.40	46.00	43.60	41.20	38.80	36.40
300	320	62.00	59.60	57.20	54.80	52.40	50.00	47.60	45.20	42.80	40.40
320	340	66.00	63.60	61.20	58.80	56.40	54.00	51.60	49.20	46.80	44.40
340	360	70.00	67.60	65.20	62.80	60.40	58.00	55.60	53.20	50.80	48.40
360	380	74.00	71.60	69.20	66.80	64.40	62.00	59.60	57.20	54.80	52.40
380	400	78.00	75.60	73.20	70.80	68.40	66.00	63.60	61.20	58.80	56.40
$400 or over		20% of the excess over $400 plus									
		$80.00	$77.60	$75.20	$72.80	$70.40	$68.00	$65.60	$63.20	$60.80	$58.40

If the number of dependents is in excess of the largest number of dependents shown, the amount of tax to be withheld shall be that applicable in the case of the largest number of dependents shown reduced by $2.40 for each dependent over the largest number shown, except that in no event shall the amount to be withheld be less than 3 per centum of the excess of the median wage in the bracket in which the wages fall (or if the wages paid are $400 or over, of the excess of the wages) over $24, computed, in case such amount is not a multiple of $0.10, to the nearest multiple of $0.10.

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

And the wages are		And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
		Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (3) such person is a single person and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (4) such person is a married person claiming all of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents				
		Or, (5) such person is head of a family and has—									
At least	But less than	No dependents or one dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents				
		The amount of tax to be withheld shall be—									
$0	$20	$2.00									
20	30	5.00	$2.40								
30	40	7.00	4.40	$1.80	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30
40	50	9.00	6.40	3.80	1.20	.60	.60	.60	.60	.60	.60
50	60	11.00	8.40	5.80	3.20	.90	.90	.90	.90	.90	.90
60	80	14.00	11.40	8.80	6.20	3.60	1.30	1.30	1.30	1.30	1.30
80	100	18.00	15.40	12.80	10.20	7.60	5.00	2.40	1.90	1.90	1.90
100	120	22.00	19.40	16.80	14.20	11.60	9.00	6.40	3.80	2.50	2.50
120	140	26.00	23.40	20.80	18.20	15.60	13.00	10.40	7.80	5.20	3.10
140	160	30.00	27.40	24.80	22.20	19.60	17.00	14.40	11.80	9.20	6.60
160	180	34.00	31.40	28.80	26.20	23.60	21.00	18.40	15.80	13.20	10.60
180	200	38.00	35.40	32.80	30.20	27.60	25.00	22.40	19.80	17.20	14.60
200	220	42.00	39.40	36.80	34.20	31.60	29.00	26.40	23.80	21.20	18.60
220	240	46.00	43.40	40.80	38.20	35.60	33.00	30.40	27.80	25.20	22.60
240	260	50.00	47.40	44.80	42.20	39.60	37.00	34.40	31.80	29.20	26.60
260	280	54.00	51.40	48.80	46.20	43.60	41.00	38.40	35.80	33.20	30.60
280	300	58.00	55.40	52.80	50.20	47.60	45.00	42.40	39.80	37.20	34.60
300	320	62.00	59.40	56.80	54.20	51.60	49.00	46.40	43.80	41.20	38.60
320	340	66.00	63.40	60.80	58.20	55.60	53.00	50.40	47.80	45.20	42.60
340	360	70.00	67.40	64.80	62.20	59.60	57.00	54.40	51.80	49.20	46.60
360	380	74.00	71.40	68.80	66.20	63.60	61.00	58.40	55.80	53.20	50.60
380	400	78.00	75.40	72.80	70.20	67.60	65.00	62.40	59.80	57.20	54.60
$400 or over		20% of the excess over $400 plus									
		$80.00	$77.40	$74.80	$72.20	$69.60	$67.00	$64.40	$61.80	$59.20	$56.60

If the number of dependents is in excess of the largest number of dependents shown, the amount of tax to be withheld shall be that applicable in the case of the largest number of dependents shown reduced by $2.60 for each dependent over the largest number shown, except that in no event shall the amount to be withheld be less than 3 per centum of the excess of the median wage in the bracket in which the wages fall (or if the wages paid are $400 or over, of the excess of the wages) over $26, computed, in the case such amount is not a multiple of $0.10, to the nearest multiple of $0.10.

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

And the wages are		And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
		Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (3) such person is a single person and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (4) such person is a married person claiming all of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents				
		Or, (5) such person is head of a family and has—									
At least	But less than	No dependents or one dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents				
		The amount of the tax to be withheld shall be—									
$0	$40	$4.00									
40	50	9.00	$3.80								
50	60	11.00	5.80	$0.60	$0.10	$0.10	$0.10	$0.10	$0.10	$0.10	$0.10
60	70	13.00	7.80	2.60	.40	.40	.40	.40	.40	.40	.40
70	80	15.00	9.80	4.60	.70	.70	.70	.70	.70	.70	.70
80	100	18.00	12.80	7.60	2.40	1.10	1.10	1.10	1.10	1.10	1.10
100	120	22.00	16.80	11.60	6.40	1.70	1.70	1.70	1.70	1.70	1.70
120	140	26.00	20.80	15.60	10.40	5.20	2.30	2.30	2.30	2.30	2.30
140	160	30.00	24.80	19.60	14.40	9.20	4.00	2.90	2.90	2.90	2.90
160	200	36.00	30.80	25.60	20.40	15.20	10.00	4.80	3.80	3.80	3.80
200	240	44.00	38.80	33.60	28.40	23.20	18.00	12.80	7.60	5.00	5.00
240	280	52.00	46.80	41.60	36.40	31.20	26.00	20.80	15.60	10.40	6.20
280	320	60.00	54.80	49.60	44.40	39.20	34.00	28.80	23.60	18.40	13.20
320	360	68.00	62.80	57.60	52.40	47.20	42.00	36.80	31.60	26.40	21.20
360	400	76.00	70.80	65.60	60.40	55.20	50.00	44.80	39.60	34.40	29.20
400	440	84.00	78.80	73.60	68.40	63.20	58.00	52.80	47.60	42.40	37.20
440	480	92.00	86.80	81.60	76.40	71.20	66.00	60.80	55.60	50.40	45.20
480	520	100.00	94.80	89.60	84.40	79.20	74.00	68.80	63.60	58.40	53.20
520	560	108.00	102.80	97.60	92.40	87.20	82.00	76.80	71.60	66.40	61.20
560	600	116.00	110.80	105.60	100.40	95.20	90.00	84.80	79.60	74.40	69.20
600	640	124.00	118.80	113.60	108.40	103.20	98.00	92.80	87.60	82.40	77.20
640	680	132.00	126.80	121.60	116.40	111.20	106.00	100.80	95.60	90.40	85.20
680	720	140.00	134.80	129.60	124.40	119.20	114.00	108.80	103.60	98.40	93.20
720	760	148.00	142.80	137.60	132.40	127.20	122.00	116.80	111.60	106.40	101.20
760	800	156.00	150.80	145.60	140.40	135.20	130.00	124.80	119.60	114.40	109.20
$800 or over		20% of the excess over $800 plus									
		$160.00	$154.80	$149.60	$144.40	$139.20	$134.00	$128.80	$123.60	$118.40	$113.20

If the number of dependents is in excess of the largest number of dependents shown, the amount of tax to be withheld shall be that applicable in the case of the largest number of dependents shown reduced by $5.20 for each dependent over the largest number shown, except that in no event shall the amount to be withheld be less than 3 per centum of the excess of the median wage in the bracket in which the wages paid fall (or if the wages paid are $800 or over, of the excess of the wages) over $52, computed, in case such amount is not a multiple of $0.10, to the nearest multiple of $0.10.

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

And the wages divided by the number of days in such period are—		And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
		Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (3) such person is a single person and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
		Or, (4) such person is a married person claiming all of personal exemption for withholding and has—									
		No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents				
		Or, (5) such person is head of a family and has—									
At least	But less than	No dependents or one dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents				
		The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period									
$0	$1	$0.10									
1	2	.30	$0.15								
2	3	.50	.35	$0.15							
3	4	.70	.55	.35	$0.20	$0.05	$0.05	$0.05	$0.05	$0.05	$0.05
4	5	.90	.75	.55	.40	.20	.10	.10	.10	.10	.10
5	6	1.10	.95	.75	.60	.40	.25	.10	.10	.10	.10
6	7	1.30	1.15	.95	.80	.60	.45	.30	.15	.15	.15
7	8	1.50	1.35	1.15	1.00	.80	.65	.50	.30	.15	.15
8	9	1.70	1.55	1.35	1.20	1.00	.85	.70	.50	.35	.20
9	10	1.90	1.75	1.55	1.40	1.20	1.05	.90	.70	.55	.35
10	12	2.20	2.05	1.85	1.70	1.50	1.35	1.20	1.00	.85	.65
12	14	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.40	1.25	1.05
14	16	3.00	2.85	2.65	2.50	2.30	2.15	2.00	1.80	1.65	1.45
16	18	3.40	3.25	3.05	2.90	2.70	2.55	2.40	2.20	2.05	1.85
18	20	3.80	3.65	3.45	3.30	3.10	2.95	2.80	2.60	2.45	2.25
20	22	4.20	4.05	3.85	3.70	3.50	3.35	3.20	3.00	2.85	2.65
22	24	4.60	4.45	4.25	4.10	3.90	3.75	3.60	3.40	3.25	3.05
24	26	5.00	4.85	4.65	4.50	4.30	4.15	4.00	3.80	3.65	3.45
26	28	5.40	5.25	5.05	4.90	4.70	4.55	4.40	4.20	4.05	3.85
28	30	5.80	5.65	5.45	5.30	5.10	4.95	4.80	4.60	4.45	4.25
$30 or over		20% of the excess over $30 plus									
		$6.00	$5.85	$5.65	$5.50	$5.30	$5.15	$5.00	$4.80	$4.65	$4.45

If the number of dependents is in excess of the largest number of dependents shown, the amount of tax to be withheld shall be that applicable in the case of the largest number of dependents shown reduced by $0.15 for each dependent over the largest number shown, except that in no event shall the amount to be withheld be less than 3 per centum of the excess of the product of the median wage in the bracket in which the wages fall and the number of days in the period (or if the wages paid are $30 or over, of the excess of the wages) over the product of $1.70 and the number of days in the period, computed, in case such amount is not a multiple of $0.05, to the nearest multiple of $0.05.

(2) If wages are paid with respect to a period which is not a payroll period, the amount to be deducted and withheld shall be that applicable in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

(3) In any case in which wages are paid by an employer without regard to any payroll period or other period, the amount to be deducted and withheld shall be that applicable in the case of a miscellaneous payroll period containing a number of days equal to the number of days (including Sundays and holidays) which have elapsed since the date of the last payment of such wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the later.

(4) In any case in which the period, or the time described in paragraph (3), in respect of any wages is less than one week, the Commissioner, under regulations prescribed by him with the approval of the Secretary, may authorize an employer to determine the amount to be deducted and withheld under the tables applicable in the case of a weekly payroll period, in which case the aggregate of the wages paid to the employee during the calendar week shall be considered the weekly wages.

(5) If the wages exceed the highest wage bracket, in determining the amount to be deducted and withheld under this subsection, the wages may, at the election of the employer, be computed to the nearest dollar.

* * * * *

§ 404.201 *Requirement of withholding.* Section 1622 provides, at the election of the employer, alternative methods for computing the income tax collected at source on wages. Under the first method (hereinafter referred to as "the exact computation method") the employer is required to deduct and withhold a tax equal to 20 percent of the excess of each payment of wages over the family status withholding exemption or 3 percent of the excess of each payment of wages over the Victory tax withholding exemption, whichever computation results in the greater amount of tax. Under the second method (hereinafter referred to as "the wage table method") the employer is required to deduct and withhold a tax determined in accordance with the tables provided in subsection (c) of section 1622. For the withholding exemption see § 404.202; for the wage table method see § 404.203; for constructive payment of wages see § 404.1.

The use of the exact computation method may be illustrated by the following example:

Example. A married person claiming all of the personal exemption for withholding and having two dependents has a weekly payroll period. He is paid wages of $44.63 for a particular week. Under the exact computation method, the steps to be taken by the employer in determining the amount of tax to be deducted and withheld with respect to such wages are as follows:

Step 1. The statute requires that a tax be withheld at the rate of 20 percent on wages in excess of the family status withholding exemption or at the rate of 3 percent on wages in excess of the Victory tax withholding exemption, whichever computation produces the greater amount. The employer must determine which withholding exemption to allow and which rate to use. It is not necessary to compute the tax on both bases to determine which provides the greater amount, since the proper basis can be ascertained by reference to the table set forth below. The table shows that for wages in excess of $40.24 paid for a weekly payroll period to a married person claiming all of the personal exemption for withholding and having two dependents, the 20 percent rate on amounts in excess of the family status withholding exemption will produce a higher tax than the 3 percent rate on amounts in excess of the Victory tax withholding exemption.

Step 2. The employer finds from the Family Status Withholding Exemption Schedule, contained in section 1622 (b) (1) (A), that a married employee having a weekly payroll period and claiming all the personal exemption is entitled to an exemption of $24.00 and an additional allowance of $6.00 for each of his two dependents, which in this instance makes a total exemption of $36.00. Since the wages paid are $44.63, the tax must be computed at 20 percent of the excess over the family status withholding exemption rather than 3 percent of the excess over the Victory tax withholding exemption.

Step 3. The employer subtracts this exemption of $36.00 from the weekly wage of $44.63 and obtains $8.63, or the amount of wages subject to the 20 percent withholding tax.

Step 4. The employer computes 20 percent of $8.63 and arrives at a tax to be withheld of $1.73.

The specific wage levels at which the tax under the exact computation method is determined at the rate of 3 percent on wages in excess of Victory tax withholding exemption are shown in the table below. This table need not be consulted in cases where the tax is computed under the wage table method.

20 PERCENT OF WAGES IN EXCESS OF FAMILY STATUS WITHHOLDING EXEMPTION IS APPLICABLE FOR WAGES EQUAL TO OR IN EXCESS OF THE AMOUNTS SHOWN. 3 PERCENT OF WAGES IN EXCESS OF VICTORY TAX EXEMPTION IS APPLICABLE FOR WAGES LESS THAN THE AMOUNTS SHOWN

If the payroll period with respect to an employee is—	And, (1) such person is a married person claiming none of personal exemption for withholding and has—									
	No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents	Eight dependents	Nine dependents
	Or, (2) such person is a married person claiming half of personal exemption for withholding and has—									
	No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
	Or, (3) such person is a single person and has—									
	No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents	Six dependents	Seven dependents		
	Or, (4) such person is a married person claiming all of personal exemption for withholding and has—									
	No dependents	One dependent	Two dependents	Three dependents	Four dependents	Five dependents				
	Or, (5) such person is head of a family and has—									
	No dependents or one dependent		Two dependents	Three dependents	Four dependents	Five dependents	Six dependents			
Weekly	0	0	0	$19.06	$26.12	$33.18	$40.24	$47.29	$54.35	$61.41
Biweekly	0	0	0	38.12	52.24	66.35	80.47	94.59	108.71	122.82
Semimonthly	0	0	0	41.29	56.59	71.88	87.18	102.47	117.76	133.06
Monthly	0	0	0	82.59	113.18	143.76	174.35	204.94	235.53	266.12
Quarterly	0	0	0	247.77	339.53	431.30	523.06	614.82	706.59	798.35
Semiannual	0	0	0	495.53	679.06	862.59	1,046.12	1,229.65	1,413.18	1,596.71
Annual	0	0	0	991.06	1,358.12	1,725.18	2,092.24	2,459.29	2,826.35	3,193.41
Daily or miscellaneous (per day of such period)	0	0	0	2.70	3.70	4.70	5.70	6.70	7.70	8.70

§ 404.202 *Withholding exemptions*—(a) *In general.* Under the exact computation method a withholding exemption is allowable unless the wages are to be treated as those of a married person claiming none of the personal exemption for withholding and having no dependents. See § 404.205. The amount of the withholding exemption is to be determined in accordance with the Family Status Withholding Exemption Schedule contained in section 1622 (b) (1) (A) or the Victory Tax Withholding Exemption Schedule contained in section 1622 (b) (1) (B). The latter schedule is applicable only where the tax at the rate of 3 percent is effective. See § 404.201.

If a particular employee has an established payroll period, the amount of the withholding exemption in respect of the wages paid is determined by reference to such employee's payroll period and without regard to the time the employee is actually engaged in the performance of services during such period.

Example (1). Employee X, a single person with no dependents, has a semimonthly payroll period. His wages are determined at the rate of $1.20 per hour. During a particular payroll period he works only 20 hours and

earns $24. The amount of the withholding exemption allowable in respect of such wages is $26.

Example (2). Employee Y, a single person with no dependents, has a weekly payroll period. His wages are determined at the rate of $10 per day. During a particular week he worked only two days and resigned. The amount of the withholding exemption allowable in respect of the wages paid such employee for the weekly payroll period is $12.

(b) *Period not a payroll period.* If wages are paid for a period which is not a payroll period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

Example. A married person claiming all of the personal exemption for withholding and having no dependents is hired by a contractor to perform services in connection with a building project. Wages were fixed at the rate of $9 per day to be paid upon completion of the project. The project was completed in 12 consecutive days at the end of which period the employee is paid wages of $90, representing the wages for 10 days' services performed during the period. The withholding exemption allowable for the 12-day period is $40.80 (12 x $3.40).

(c) *Wages paid without regard to any period.* In the case of wages paid without regard to any particular period, as, for instance, commissions paid to a salesman upon completion of a sale, the withholding exemption is measured by the number of days elapsed (including Sundays and holidays) since the date of the last payment of wages to such employee by such employer during the calendar year, or the date on which employment with such employer began during the calendar year, or January 1 of such calendar year, whichever is the later.

Example. On April 1, 1944, A, a single person having no dependents, was employed by the X Real Estate Company to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. On May 20, 1944, A received a commission of $300. Again on June 15, 1944, A received a commission of $400. The amount of the withholding exemption allowable in respect of the commission paid on May 20, is ($1.70 x 50) $85; and the withholding exemption allowable with respect to the commission paid on June 15 is ($1.70 x 26) $44.20.

(d) *Period or elapsed time less than one week.* It is the general rule that if wages are paid for a payroll period or other period of less than one week, the withholding exemption allowable shall be the exemption allowable for a daily payroll period, or a miscellaneous payroll period containing the same number of days (including Sundays and holidays) as the payroll period or other period for which such wages are paid. The same rule is applicable in the case of wages paid without regard to a payroll period or other period, where the elapsed time as determined in accordance with the rule prescribed in § 404.202 (c) is less than one week.

Example (1). A single person with no dependents having a daily payroll period is paid a wage of $7 per day. The withholding exemption allowable against the daily wage payment is $1.70.

Example (2). A married person claiming half of the personal exemption for withholding and having one dependent is employed for four days for which he is paid $36. The withholding exemption allowable is $10.20 ($2.55 x 4).

Under certain conditions, however, if the payroll period, other period, or elapsed time where wages are paid without regard to any period, is less than one week, the employer may, at his election, deduct and withhold the tax computed upon the excess of the aggregate of the wages paid to the employee during the calendar week over the withholding exemption allowable for a weekly payroll period. Such election by the employer is limited to the case of an employee who works for wages (as defined in section 1621 (a)) only for such employer during the calendar week. Any employer electing to compute the tax upon the excess of the wages paid during the calendar week over the weekly exemption must secure a statement in writing from the employee, stating that he works for wages (as defined in section 1621 (a)) only for such employer, and that if he should thereafter secure additional employment for wages (as defined in section 1621 (a)), he will within 10 days after the beginning of such additional employment, notify such employer of that fact. Such statement shall be signed by the employee and shall contain or be verified by a written declaration that is made under the penalties of perjury. No form of statement is specified, but any form used must include the contents specified above.

If such employee secures additional employment for wages (as defined in section 1621 (a)), such employer may not thereafter use the weekly exemption in computing the amount of tax to be withheld from the wages of such employee. In such event the daily or miscellaneous exemption will take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after 30 days from the date on which such employee notifies such employer that he has secured additional employment for wages (as defined in section 1621 (a)).

To illustrate the use of the weekly exemption in such a case: A married person having one dependent and claiming all of the personal exemption for withholding is employed exclusively by the same employer during each calendar week for four days' work, and is paid daily a wage of $11 per day. If the employer elects to use the weekly withholding exemption, no withholding is required until the wages paid during the calendar week exceed the weekly exemption of $30. Hence, withholding at the rate of 20 percent will be required on $3 of the wages paid for the third day of the week and at the rate of 20 percent upon the full amount of the wages paid on the remaining day. Therefore, the amount of tax to be withheld on the wages paid during the calendar week will amount to $2.80.

As used in this paragraph the term "calendar week" means a period of seven consecutive days beginning with Sunday and ending with Saturday.

(e) *Rounding off of wage payment.* In determining the amount of tax to be deducted and withheld under the exact computation method, the last digit of the wage amount may, at the election of the employer, be reduced to zero, or the wage amount may be computed to the nearest dollar. Thus, if the weekly wage is $45.37, the employer may, in determining the amount of tax to be deducted and withheld, eliminate the last digit and determine the tax on the basis of a wage payment of $45.30 or he may determine the tax on the basis of a wage payment of $45.

§ 404.203 *Wage bracket withholding*—(a) *In general.* The employer may elect to use the wage table method provided in section 1622 (c) instead of the exact computation method with respect to any employee. The tax computed under the wage table method shall be in lieu of the tax required to be deducted and withheld under section 1622 (a). The employer may elect to use the wage table method in the case of one group of employees and the exact computation method in the case of another group of employees.

The use of the wage table method may be illustrated by the following example:

Example. A married person claiming all of the personal exemption for withholding and having two dependents receives $44.63 for a weekly payroll period. The steps to be taken to compute the tax under the wage table method are as follows:

Step 1. Find the table applicable to the payroll period. In this case it is the first table, designed for a weekly payroll period.

Step 2. Locate in the table the subheading descriptive of the employee. In this case it is "Or (4) such person is a married person claiming all of personal exemption for withholding and has ———"; and then locate the applicable column under this subheading, in this case, "Two dependents".

Step 3. Locate in the first two columns at the extreme left those amounts between which the weekly wage falls. The wages are $44.63, so in this case they fall in the line for "At least $40 but less than $50". Reading across on this line to the ninth column, the amount of tax to be withheld is shown as $1.80.

The application of the footnotes which are to be found in each of the tables contained in section 1622 (c) may be illustrated by the following example applicable to a weekly payroll period:

Example. An employee earns a wage of $75 per week. He has filed with his employer a withholding exemption certificate claiming the full exemption allowed a married person, and showing 7 dependents. According to the formula contained in the footnote, the employer determines that the amount to be withheld is the amount applicable in the case of 5 dependents (which is the largest number of dependents shown in the applicable subheading), namely, $4.20, minus $1.20 for each dependent in excess of 5. Since there are 2 dependents in excess of 5, the subtraction will be $2.40 (2×$1.20), leaving $1.80 as the tentative amount to be withheld. Under the formula, however, the employer is in no event to withhold less than 3 percent of the excess of $12 over the median

wage in the bracket in which the wages paid fall, computed to the nearest multiple of 10 cents. The median wage in the applicable bracket is $75 (being the wage halfway between $70 and $80) and the excess of this median wage over $12 is $63. Three percent of $63 is $1.89, and the multiple of 10 cents nearest this amount is $1.90. Hence, because of the minimum withholding requirement, the amount to be withheld is $1.90, rather than $1.80.

(b) *Period not a payroll period.* If wages are paid for a period which is not a payroll period, the amount to be deducted and withheld under the wage table method shall be the amount applicable in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.

Example. A married person claiming all of the personal exemption for withholding and having no dependents is hired by a contractor to perform services in connection with a construction project. Wages were fixed at the rate of $9 per day to be paid upon completion of the project. The project was completed in 12 days at the end of which period the employee was paid $90, representing wages for 10 days' services performed during the period. Under the wage table method the amount to be deducted and withheld from such wages is determined by dividing the amount of the wages ($90) by the number of days in the period (12) the result being $7.50. The amount of the tax required to be withheld is determined under the table applicable to a miscellaneous payroll period. Under this table it will be found that the tax required to be withheld is $0.80 per day of such period, or $9.60 for the 12-day period.

(c) *Wages paid without regard to any period.* If wages are paid without regard to any period, as, for instance, commissions paid to a salesman upon consummation of a sale, the amount of tax to be deducted and withheld shall be determined in the same manner as in the case of a miscellaneous payroll period containing a number of days equal to the number of days (including Sundays and holidays) which have elapsed since the date of the last payment of wages by such employer during the calendar year, or the date of commencement of employment with such employer during such year, or January 1 of such year, whichever is the later.

Example. On April 1, 1944, A, a single person having no dependents is employed by the X Real Estate Company to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. On May 20, 1944, A received a commission of $300. Again on June 15, 1944, A received a commission of $400. Under the wage table method, the amount of tax to be deducted and withheld in respect of the commission paid on May 20 is ($0.95 x 50) $47.50; and the amount of tax to be deducted and withheld with respect to the commission paid on June 15 is ($2.65 x 26) $68.90.

(d) *Period or elapsed time less than one week.* It is the general rule that if wages are paid for a payroll period or other period of less than one week, the tax to be deducted and withheld under the wage table method shall be the amount computed for a daily payroll period, or for a miscellaneous payroll period containing the same number of days (including Sundays and holidays) as the payroll period, or other period, for which such wages are paid. In the case of wages paid without regard to any period, if the elapsed time computed as provided in paragraph (c) of this section is less than one week, the same rule is applicable.

Example (1). A single person with no dependents having a daily payroll period is paid a wage of $7 per day. Under the table applicable to a daily payroll period, the amount of tax to be deducted and withheld from each such payment of wages is $1.15.

Example (2). A married person claiming half of the personal exemption for withholding and having one dependent is employed for four days for which he is paid $36. The amount of tax to be deducted and withheld under the wage table method is ($1.40 x 4) $5.60.

If the payroll period, other period, or elapsed time where wages are paid without regard to any period, is less than one week, the employer may, under certain conditions, elect to deduct and withhold the tax determined by the application of the wage table for a weekly payroll period to the aggregate of the wages paid to the employee during the calendar week. The election to use the weekly wage table in such cases is subject to the limitations and conditions prescribed in § 404.202 (d) with respect to employers using the exact computation method in similar cases.

(e) *Rounding off of wage payment.* In determining the amount to be deducted and withheld under the wage table method the wage amount may, at the election of the employer, be computed to the nearest dollar, provided such amount is in excess of the highest wage bracket of the applicable table. Thus, if the payroll period with respect to an employee is weekly and the wage payment of a particular employe is $255.25 the employer may compute the 20 percent of the excess over $200 as if the excess were $55 instead of $55.25.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(g) *Included and excluded wages.* If the remuneration paid by an employer to an employee for services performed during one-half or more of any payroll period of not more than thirty-one consecutive days constitutes wages, all the remuneration paid by such employer to such employee for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employee for services performed during more than one-half of any such payroll period does not constitute wages, then none of the remuneration paid by such employer to such employee for such period shall be deemed to be wages.

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§ 404.204 *Included and excluded wages.* If a portion of the remuneration paid by an employer to his employee for services performed during a payroll period constitutes wages, and the remainder does not constitute wages, all the remuneration paid the employee for services performed during such period shall for purposes of withholding be treated alike, that is, either all included as wages or all excluded. The time during which the employee performs services, the remuneration for which under section 1621 (a) constitutes wages, and the time during which he performs services, the remuneration for which under such section does not constitute wages, determine whether all the remuneration for services performed during the payroll period shall be deemed to be included or excluded.

If one-half or more of the employee's time in the employ of a particular person in a payroll period is spent in performing services the remuneration for which constitutes wages, then all the wages paid the employee for services performed in that payroll period shall be deemed to be wages.

If less than one-half of the employee's time in the employ of a particular person in a payroll period is spent in performing services the remuneration for which constitutes wages, then none of the wages paid the employee for services performed in that payroll period shall be deemed to be wages.

Example (1). Employee A is employed by B who operates a farm and a store. The remuneration paid A for services on the farm is excepted as remuneration for agricultural labor, and the remuneration for services performed in the store constitutes wages. Employee A is paid on a monthly basis. During a particular month, A works 120 hours on the farm and 80 hours in the store. None of the remuneration paid A for services performed during the month is deemed to be wages, since the remuneration paid for less than one-half of the services performed during the month constitutes wages.

During another month A works 75 hours on the farm and 120 hours in the store. All of the remuneration paid A for services performed during the month is deemed to be wages since the remuneration paid for one-half or more of the services performed during the month constitutes wages.

Example (2). Employee C is employed as a maid by D, a physician, whose home and office are located in the same building. The remuneration paid C for services in the home is excepted as remuneration for domestic service, and the remuneration paid for her services in the office constitutes wages. C is paid on a weekly basis. During a particular week C works 20 hours in the home and 20 hours in the office. All of the remuneration paid C for services performed during that week is deemed to be wages, since the remuneration paid for one-half or more of the services performed during the week constitutes wages.

During another week C works 22 hours in the home and 15 hours in the office. None of the remuneration paid C for services performed during that week is deemed to be wages, since the remuneration paid for less than one-half of the services performed during the week constitutes wages.

The rules set forth in this section do not apply (1) with respect to any remuneration paid for services performed by an employee for his employer if the periods for which remuneration is paid by the employer vary to the extent that there is no period which constitutes a payroll period within the meaning of section 1621 (b), or (2) with respect to any

remuneration paid for services performed by an employee for his employer if the payroll period (as defined in section 1621 (b)) for which remuneration is paid exceeds 31 consecutive days. In any such case withholding is required with respect to that portion of such remuneration which constitutes wages.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(h) *Withholding exemption certificates.* Every employee receiving wages shall furnish his employer a signed withholding exemption certificate relating to his status for the purpose of computing the withholding exemption, or if the employer exercises his election under section 1622 (c) (relating to wage bracket withholding), for the purpose of computing the amount to be deducted and withheld under such subsection. In case of a change of status, a new certificate shall be furnished not later than ten days after such change occurs. The certificate shall be in such form and contain such information as the Commissioner may, with the approval of the Secretary, by regulations prescribe. Such certificate—

(1) If furnished after the date of commencement of employment with the employer by reason of a change of status, shall take effect with respect to the first payment of wages made on or after the first status determination date which occurs at least thirty days from the date on which such certificate is furnished to the employer, except that at the election of the employer such certificate may be made effective with respect to any previous payment of wages made on or after the date of the furnishing of such certificate. For the purposes of this paragraph the term "status determination date" means January 1 and July 1 of each year.

(2) If furnished otherwise than by reason of a change of status, shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is furnished to the employer.

A certificate which takes effect under this subsection shall continue in effect with respect to the employer until another such certificate furnished by the employee takes effect under this subsection. If no certificate is in effect under this subsection with respect to an employee, such employee shall be treated, for the purposes of the withholding exemption, or in case the employer exercises his election under section 1622 (c) (relating to wage bracket withholding), for the purpose of computing the amount to be deducted and withheld under such subsection, as a married person claiming none of the personal exemption for withholding and having no dependents.

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SEC. 1626. PENALTIES.

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(d) *Penalties in respect of withholding exemption certificates.* Any individual required to supply information to his employer under section 1622 (h) who willfully supplies false or fraudulent information, or who willfully fails to supply information thereunder which would require an increase in the tax to be withheld under section 1622, shall, in lieu of any penalty otherwise provided, upon conviction thereof, be fined not more than $500, or imprisoned for not more than one year, or both.

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§ 404.205 *Withholding exemption certificates.* Except as hereinafter provided, every employee receiving wages shall furnish his employer a signed withholding exemption certificate, on Form W–4, relating to the employee's status for the purpose of computing the withholding exemption. The employer is required to request a withholding exemption certificate from each employee, but if the employee fails to comply with such request, such employee shall be considered, for withholding purposes, as a married person claiming none of the personal exemption for withholding and having no dependents. Forms of certificate (Form W–4) will be supplied employers upon request to the collector for the district. In lieu of the prescribed form of certificate, employers may prepare and use a form which includes contents identical with the prescribed form. The certificates must be retained by the employer as a supporting record of the withholding exemption allowed.

If, by reason of a change of status, a new certificate is furnished by the employee to the employer, it will take effect, at the election of the employer, with respect to any payment of wages made on or after the date the certificate is furnished. In no event, however, shall it take effect later than the first payment of wages made on or after the following first day of July or January which occurs at least 30 days after the certificate is furnished the employer.

In all other instances, the certificate shall take effect as of the beginning of the first payroll period ending on or after the date on which it is furnished the employer, or with respect to the first payment of wages made without regard to a payroll period on or after such date.

No withholding exemption certificate is required to be furnished to his employer by an individual under 16 years of age performing services in the delivery or distribution of newspapers or shopping news unless such individual is paid wages by such employer in an amount in excess of the withholding exemption applicable in respect of such wages.

Section 1626 (d) provides criminal penalties applicable with respect to individuals who are required under section 1622 (h) to furnish to their employers information relating to their status for withholding tax purposes. The penalties are imposed upon any such individual (1) who wilfully supplies false or fraudulent information, or (2) who wilfully fails to supply information which would increase the tax required to be withheld at the source on his wages. The penalty in each instance is a fine of not more than $500 or imprisonment for not more than one year, or both. Such penalties are in lieu of any penalties otherwise provided by law for failure to furnish the information required by section 1622 (h) or for the furnishing of false or fraudulent information under such section.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(i) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

(1) with respect to a payroll period or other period, any part of which is included in a payroll period or other period with respect to which wages are also paid to such employee by such employer, or

(2) without regard to any payroll period or other period, but on or prior to the expiration of a payroll period or other period with respect to which wages are also paid to such employee by such employer, or

(3) with respect to a period beginning in one and ending in another calendar year, or

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the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

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§ 404.206 *Supplemental wage payments*—(a) *In general.* An employee's remuneration may consist of wages paid for a payroll period and supplemental wages, such as bonuses, commissions, overtime pay, etc. paid for the same or a different period, or without regard to a particular period. Where such supplemental wages are paid (whether or not at the same time as the regular wages) the amount of the tax required to be withheld under section 1622 (a) (the exact computation method) or under section 1622 (c) (the wage table method) shall, at the election of the employer, be determined in accordance with either of the following rules:

(1) The supplemental wages shall be aggregated with the wages paid for the payroll period, or, if not paid concurrently, shall be aggregated with the wages paid for the last preceding payroll period or the current payroll period, and the amount of tax to be withheld shall be determined as if the aggregate of the supplemental wages and the regular wages constituted a single wage payment for the regular payroll period.

Example (1). A, a single person having no dependents, is employed as a salesman at a monthly salary of $100 plus commissions on sales made during the month. During a particular month A earned $275 in commissions, which together with the salary of $100 was paid on the tenth day of the succeeding month. Under the exact computation method, the amount of the withholding exemption allowable against the wage payment of $375 is $52 and the amount of the tax required to be withheld is 20 percent of $323, or $64.60. Under the wage table method, the amount of the tax required to be withheld is shown in the table applicable to a monthly payroll period. Under this table, it will be found that the wages

fall within the bracket from $360 to $400 and the amount of tax required to be withheld is $65.60.

Example (2). B, a married person having two dependents and claiming all of the personal exemption for withholding, is employed at a salary of $3,000 per annum paid semimonthly on the fifteenth day and the last day of each month, plus a bonus and commission determined at the end of each three-month period. The bonus and commission for a particular three-month period amount to $250 which was paid on the tenth day of the month succeeding the close of such period. Under the exact computation method, the amount of the withholding exemption allowable against the aggregate of the bonus of $250 and the last preceding semimonthly wage payment of $125, or $375, is $78. Hence, the amount of tax required to be withheld is 20 percent of $297, or $59.40. Inasmuch as a tax of $9.40 was withheld upon the semi-monthly wage payment of $125 (20 percent of the excess of $125 over $78) the amount required to be withheld on the bonus payment is $50. Under the wage table method, the amount of the tax required to be withheld is shown in the table applicable to a semimonthly payroll period. Under this table, the wages fall within the bracket from $360 to $380 and the amount of tax required to be withheld on the aggregate wages of $375 is $58.40. Since $10.40 was withheld on the semimonthly wage payment of $125, the additional amount required to be withheld is $48.00.

Example (3). C, the head of a family and having four dependents, is employed at a weekly wage of $35 paid on Saturday of each week. On Wednesday of a particular week, C is paid $20 representing overtime for the preceding week. Under the exact computation method, the amount of the family status withholding exemption allowable against the regular weekly wage payment is $42 ($24 personal exemption for withholding in the case of the head of a family, plus $18 representing $6 for each dependent but one). Since the $42 exemption exceeds the weekly wage payment of $35, such payment is not subject to withholding at the 20 percent rate. However, section 1622 (a) provides that the tax required to be withheld shall in no event be less than 3 percent of the excess of the wage payment over the Victory tax withholding exemption. The amount of the Victory tax withholding exemption applicable to a weekly payroll period is $12. Hence, assuming that in the preceding week A was paid only the regular weekly wage of $35, the amount of tax required to be withheld on that wage payment of $35 is 3 percent of $23 ($35 minus $12) or $0.69. The amount of the withholding exemption allowable against the aggregate of the overtime pay of $20 the last preceding weekly wage payment of $35, or $55, is $42. Hence, the amount of the tax determined on the basis of the aggregate wages is 20 percent of $13, or $2.60. Inasmuch as $0.69 was withheld upon the weekly wages of $35, the amount of tax required to be withheld on the overtime pay is $1.91. Under the wage table method the amount of tax required to be withheld is shown in the table applicable to a weekly payroll period. Under this table it will be found that the weekly wages of $35 fall within the bracket from $30 to $40 and the amount of the tax required to be withheld is $0.70. Upon aggregating the weekly wages with the overtime pay it will be found that the aggregate wages of $55 fall within the bracket from $50 to $60 and the amount of the tax for this bracket is $2.60. Inasmuch as $0.70 was withheld on the weekly wage payment the amount of the tax required to be withheld on the overtime pay is $1.90.

(2) The supplemental wages and the wages paid for the payroll period shall be treated as separate wage payments (whether or not paid concurrently) for the purpose of determining the amount of tax required to be withheld. Under the exact computation method, the tax required to be withheld on the regular wages shall be determined upon the excess of such wages over the withholding exemption applicable thereto, and the tax required to be withheld on the supplemental wages shall be computed at the rate of 20 percent on the gross amount of such wages. The 20 percent rate shall apply to the supplemental wages even though withholding on the regular wages is at the rate of 3 percent. Under the wage table method the tax required to be withheld on the regular wages shall be determined under the appropriate table and the tax required to be withheld on the supplemental wages shall be determined (i) at the rate of 20 percent on the gross amount or (ii) under the column applicable to a married person claiming none of the personal exemption for withholding and having no dependents.

Example. Assume the facts set forth in Example (1) under paragraph (1). Under the exact computation method, the amount of the withholding exemption allowable against the $100 wage payment is $52 and the amount of tax required to be withheld is 20 percent of $48, or $9.60. The amount of tax required to be withheld on the bonus of $275 is 20 percent of $275, or $55. Under the wage table method, the amount of the tax required to be withheld is shown in the table applicable to a monthly payroll period. Under this table, it will be found that the amount of tax required to be withheld on the wage payment of $100 is $11.60 and the amount of the tax required to be withheld on the supplemental wage payment of $275 is $52, the amount shown in the column applicable to a married person claiming none of the personal exemption for withholding and having no dependents.

(b) *Special rule where family status withholding exemption exceeds wages paid.* If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods ending during such calendar year and the aggregate of the wages paid for such payroll periods is less than the aggregate of the amounts of the family status withholding exemption allowable for such payroll periods, the amount of the tax required to be withheld on the supplemental wages shall be computed as follows:

(1) Determine the greater of:

(i) 20 percent of the excess of the aggregate of the supplemental wages and the wages paid for the payroll periods over the aggregate of the amounts of the family status withholding exemption allowable for such periods, or

(ii) 3 percent of the excess of the aggregate of the supplemental wages and the wages paid for the payroll periods over the aggregate of the amounts of the Victory tax withholding exemption allowable for such payroll periods.

(2) The excess, if any, of the amount determined as the greater under (1) over the aggregate of the taxes required to be withheld from the wages paid for the payroll periods shall be the amount of the tax required to be withheld on the supplemental wages.

In the application of this paragraph to supplemental wages paid during the calendar year 1943, no account shall be taken of payroll periods beginning before July 1, 1943.

The rules prescribed in this paragraph shall, at the election of the employer, be applied in lieu of the rules prescribed in paragraph (a) of this section, except that this paragraph shall not be applicable in any case in which the payroll period of the employee is less than one week. For the purpose of such election it is immaterial whether the employer uses the exact computation method or the wage table method in computing the tax required to be withheld on the wages paid for the payroll periods.

(c) *Vacation allowances.* Amounts of so-called "vacation allowances" shall be subject to withholding as though they were regular wage payments made for the period covered by the vacation. If the vacation allowance is paid in addition to the regular wage payment for such period, the rules applicable with respect to supplemental wage payments shall apply to such vacation allowance.

(d) *Exception to general rule of aggregation.* Supplemental wages paid during 1943 for a payroll period beginning before July 1, 1943, are subject to withholding under the victory tax provisions (section 466, Part II, subchapter D, chapter 1 of the Internal Revenue Code). All other supplemental wages paid on or after July 1, 1943, are subject to withholding under the provisions of section 1622. In any case in which an employer elects to follow the rule prescribed in paragraph (a) (1) of this section, supplemental wages which are subject to withholding under section 1622 may not be aggregated with regular wages subject to withholding under the victory tax provisions (section 466, Part II, subchapter D, chapter 1 of the Internal Revenue Code). They shall be aggregated with the regular wage for the preceding or current payroll period only if such regular wages is subject to withholding under the provisions of section 1622. They may, however, be aggregated with the regular wage payment for the first succeeding payroll period which is subject to withholding under the provisions of section 1622.

Example (1). A, a single person having no dependents, is on a weekly payroll period basis and is paid a regular wage of $35 on Saturday of each week. On July 1, 1943, A is paid a bonus of $136 for the quarter ended June 30, 1943. Since A is on a weekly payroll period basis the bonus constitutes a supplemental wage paid without regard to a payroll period. If the employer elects to aggregate the supplemental wage payment with a regular wage payment, he may not aggregate the bonus with the regular wage for the preceding week ending June 26, 1943, or with the regular wage for the current week ending July 3, 1943, because the regular wage payments for those weeks are subject to withholding under the victory tax provisions. However, he may aggregate the bonus payment with the regular wage

payment for the first succeeding payroll period which is subject to withholding under the provisions of section 1622, that is, the regular wage payment for the weekly payroll period ending July 10, 1943. Under the exact computation method, the exemption of $12 applicable to a weekly payroll period will be applied against the bonus payment of $136 and the amount of tax required to be withheld is 20 percent of $124 or $24.80. The aggregate of the bonus of $136 and the regular wage of $35 for the week ending July 10, 1943, is $171. The amount of the withholding exemption allowable against such aggregate is $12, and the amount of the tax determined upon the basis of the aggregate amount is 20 percent of $159 or $31.80. Inasmuch as a tax of $24.80 was withheld upon the bonus payment of $136, the amount required to be withheld on the regular wage payment for the week ending July 10, 1943, is $7. Under the wage table method, the amount of tax required to be withheld will be determined under the table applicable to a weekly payroll period. Under this table it will be found that the bonus payment of $136 falls within the bracket from $130 to $140 and the amount of tax required to be withheld from the bonus payment is $24.60. Upon aggregating the bonus payment of $136 with the regular wage of $35 for the week ending July 10, 1943, it will be found that the aggregate wages of $171 fall within the wage bracket of $170 to $180 and the amount of the tax for this bracket is $32.60. Inasmuch as $24.60 was withheld on the bonus payment the amount of the tax required to be withheld on the regular wage for the week ending July 10, 1943, is $8.

Example (2). B, a single person having no dependents, is employed on a weekly payroll period basis and is paid his $35 weekly wage on Saturday of each week. On July 10, 1943, in addition to his regular weekly wage of $35, B is paid overtime pay of $10 for the week ending July 3, 1943. Since this overtime pay is paid with respect to a payroll period beginning before July 1, 1943, the employer, if he elects to aggregate the overtime pay with the regular wage, may not aggregate such pay with the regular wage for the week ending July 10, 1943, which is subject to withholding under section 1622, but shall aggregate such pay with the regular wage for the week ending July 3, 1943.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(i) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

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(3) with respect to a period beginning in one and ending in another calendar year, or

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the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

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§ 404.207 *Wages paid for payroll period of more than one year.* If wages are paid to an employee for a payroll period of more than one year, for the purpose of determining the amount of tax required to be deducted and withheld in respect of such wages:

(a) Under the exact computation method, the amount of the withholding exemption allowable in respect of such wages shall not exceed the amount allowable for an annual payroll period, and

(b) Under the wage table method, the amount of the tax shall be determined as if such payroll period constituted a miscellaneous payroll period of 365 days.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(i) *Overlapping pay periods, and so forth.* If a payment of wages is made to an employee by an employer—

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(4) through an agent, fiduciary, or other person who also has the control, receipt, custody, or disposal of, or pays, the wages payable by another employer to such employee,

the manner of withholding and the amount to be deducted and withheld under this subchapter shall be determined in accordance with regulations prescribed by the Commissioner with the approval of the Secretary under which the withholding exemption allowed to the employee in any calendar year shall approximate the withholding exemption allowable with respect to an annual payroll period.

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SUBCHAPTER E—GENERAL PROVISIONS

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SEC. 1632. ACTS TO BE PERFORMED BY AGENTS. In case of fiduciary, agent or other person has the control, receipt, custody, or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the Commissioner, under regulations prescribed by him with the approval of the Secretary, is authorized to designate such fiduciary, agent or other person to perform such acts as are required of employers under this chapter and as the Commissioner may specify. Except as may be otherwise prescribed by the Commissioner with the approval of the Secretary, all provisions of law (including penalties) applicable in respect of an employer shall be applicable to a fiduciary, agent or other person so designated but, except as so provided, the employer for whom such fiduciary, agent or other person acts shall remain subject to the provisions of law (including penalties) applicable in respect of employers.

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§ 404.208 *Wages paid on behalf of two or more employers.* If a payment of wages is made to an employee by an employer through an agent, fiduciary, or other person who also has the control, receipt, custody, or disposal of, or pays the wages payable by another employer to such employee, the amount of the tax required to be withheld on each wage payment made through such agent, fiduciary, or person shall, whether the wages are paid separately on behalf of each employer or paid in a lump sum on behalf of all such employers, be determined upon the aggregate amount of such wage payment or payments in the same manner as if such aggregate amount had been paid by one employer. Hence, under the exact computation method, only one withholding exemption is allowable with respect to the aggregate wage payment, and under the wage table method the tax shall be determined upon the aggregate amount of the wage payment under the applicable table.

In any such case, each employer shall be liable for the return and payment of a pro rata portion of the tax so determined, such portion to be determined in the ratio which the amount contributed by the particular employer bears to the aggregate of such wages.

For example, three companies maintain a central management agency which carries on the administrative work of the several companies. The central agency organization consists of a staff of clerks, bookkeepers, stenographers, etc. who are the common employees of the three companies. The expenses of the central agency, including wages paid to the foregoing employees, are borne by the several companies in certain agreed proportions. Companies X and Y each pay 40 percent and Company Z pays 20 percent. The amount of the tax required to be withheld on the wages paid to persons employed in the central agency should be determined in accordance with the provisions of this section. In such event, Companies X and Y are each liable as employers for the return and payment of 40 percent of the tax required to be withheld and Company Z is liable for the return and payment of 20 percent of the tax.

A fiduciary, agent, or other person acting for two or more employers, may be authorized to withhold the tax under section 1622 with respect to the wages of the employees of such employers. Such fiduciary, agent, or other person may also be authorized to make and file returns of the tax withheld at source on such wages and to furnish the receipts required under section 1625. Application for authorization to perform such acts should be addressed to the Commissioner of Internal Revenue, Washington 25, D. C. If such authority is granted by the Commissioner, all provisions of law (including penalties) and regulations prescribed in pursuance of law applicable in respect of an employer shall be applicable to such fiduciary, agent, or other person. However, the employer for whom such fiduciary, agent, or other person acts shall remain subject to all provisions of law (including penalties) and regulations prescribed in pursuance of law applicable in respect of employers.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment

taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

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SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

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(j) *Withholding on basis of average wages.* The Commissioner may, under regulations prescribed by him with the approval of the Secretary, authorize employers (1) to estimate the wages which will be paid to any employee in any quarter of the calendar year, (2) to determine the amount to be deducted and withheld upon each payment of wages to such employee during such quarter as if the appropriate average of the wages so estimated constituted the actual wages paid, and (3) to deduct and withhold upon any payment of wages to such employee during such quarter such amount as may be necessary to adjust the amount actually deducted and withheld upon the wages of such employee during such quarter to the amount required to be deducted and withheld during such quarter without regard to this subsection.

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§ 404.209 *Withholding on basis of average wages.* The Commissioner may authorize the employer to withhold the tax under section 1622 on the basis of the employee's average estimated wages, with necessary adjustments, for any quarter. Before using such method the employer must receive authorization from the Commissioner. Applications to use such method must be accompanied by evidence establishing the need for the use of such method.

SUBPART D—LIABILITY FOR TAX

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to the greater of the following: * * *.

* * * * *

(d) *Tax paid by recipient.* If the employer, in violation of the provisions of this subchapter, fails to deduct and withhold the tax under this subchapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer; but this subsection shall in no case relieve the employer from liability for any penalties or additions to the tax otherwise applicable in respect of such failure to deduct and withhold.

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SEC. 1623. LIABILITY FOR TAX.

The employer shall be liable for the payment of the tax required to be deducted and withheld under this subchapter, and shall not be liable to any person for the amount of any such payment.

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Section 3661 of the Internal Revenue Code—Enforcement of Liability for Taxes Collected

Whenever any person is required to collect or withhold any internal-revenue tax from any other person and to pay such tax over to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States. The amount of such fund shall be assessed, collected, and paid in the same manner and subject to the same provisions and limitations (including penalties) as are applicable with respect to the taxes from which such fund arose.

§ 404.301 *Liability for tax.* The employer is required to collect the tax by deducting, and withholding the amount thereof from the employee's wages as and when paid, either actually or constructively. As to when wages are constructively paid, see § 404.1. An employer is required to deduct and withhold the tax notwithstanding the wages are paid in something other than money (for example, wages paid in stocks or bonds; see § 404.101) and to pay the tax to the collector or duly designated depositary of the United States, as the case may be, in money. If wages are paid in property other than money, necessary arrangements should be made between the employer and employee to insure that the amount of the tax is available for payment.

Every person required to deduct and withhold the tax under section 1622 from the wages of an employee is liable for the payment of such tax whether or not it is collected from the employee. If, for example, the employer deducts less than the correct amount of tax, or if he fails to deduct any part of the tax, he is nevertheless liable for the correct amount of the tax. However, if the employer in violation of the provisions of section 1622 fails to deduct and withhold the tax, and thereafter the income tax against which the tax under section 1622 may be credited is paid, the tax under section 1622 shall not be collected from the employer. Such payment does not, however, operate to relieve the employer from liability for penalties or additions to the tax for failure to deduct and withhold within the time prescribed by law or regulations made in pursuance of law.

The amount of any tax withheld and collected by the employer is a special fund in trust for the United States.

The employer or other person required to deduct and withhold the tax under section 1622 is relieved of liability to any other person for the amount of any such tax withheld and paid to the collector or duly designated depositary of the United States.

Section 2707 provides severe penalties for a wilful failure to pay, collect, or truthfully account for and pay over, the tax imposed by section 1622, or for a wilful attempt in any manner to evade or defeat the tax. Such penalties may be incurred by any person, including the employer, and any officer or employee of a corporate employer, or member or employee of any other employer, who as such employer, officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SUBPART E—CREDIT FOR TAX WITHHELD

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(e) *Nondeductibility of tax in computing net income.*—The tax deducted and withheld under this subchapter shall not be allowed as a deduction either to the employer or to the recipient of the income in computing net income for the purpose of any tax on income imposed by Act of Congress.

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SEC. 3. CREDIT FOR TAX WITHHELD AT SOURCE. (Current Tax Payment Act of 1943.)

Section 35 of the Internal Revenue Code (relating to the credit for tax withheld on wages) is amended to read as follows:

SEC. 35. CREDIT FOR TAX WITHHELD ON WAGES.

The amount deducted and withheld as tax under Subchapter D of Chapter 9 during any calendar year upon the wages of any individual shall be allowed as a credit to the recipient of the income against the tax imposed by this chapter for the taxable year beginning in such calendar year. If more than one taxable year begins in any such calendar year such amount shall be allowed as a credit against the tax for the last taxable year so beginning.

§ 404.401 *Nondeductibility of tax and credit for tax withheld.* The tax deducted and withheld at the source upon wages shall not be allowed as a deduction either to the employer or the recipient of the income in computing net income under Chapter 1 of the Internal Revenue Code. The entire amount of the wages from which the tax is withheld shall be included in gross income in the return required to be made by the recipient of the income without deductions for such tax. The tax withheld at source, however, is allowable as a credit against the tax imposed by Chapter 1 of the Internal Revenue Code upon the recipient of the income. If the tax has actually been withheld at the source, credit or refund shall be made to the recipient of the income even though such tax has not been paid over to the Government by the employer. See section 322. For the purpose of the credit, the recipient of the income is the person subject to tax imposed under Chapter 1 of the Internal Revenue Code upon the wages from which the tax was withheld. For instance, if a husband and wife domiciled in a community property State make separate returns, each reporting for income tax purposes one-half of the wages received by the husband, each spouse is entitled to one-half of the credit allowable for the tax withheld at source with respect to such wages. Similarly, if the wages of a minor child are includible in the gross income of a parent of such child, the amount of income tax withheld at the source on such wages shall be allowed as a credit against the tax imposed upon the parent.

The credit shall be allowed against the tax imposed by Chapter 1 of the Internal Revenue Code for the taxable year of the recipient of the income which begins in such calendar year. If such recipient has more than one taxable year begin-

ning in such calendar year, the credit shall be allowed against the tax for the last taxable year so beginning.

SUBPART F—RECEIPTS

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1625. RECEIPTS.

(a) *Requirement.* Every employer required to deduct and withhold a tax in respect of the wages of an employee shall furnish to each such employee in respect of his employment during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of wages is made, a written statement showing the wages paid by the employer to such employee during such calendar year, and the amount of the tax deducted and withheld under this subchapter in respect of such wages.

(b) *Statements to constitute information returns.* The statements required to be furnished by this section in respect of any wages shall be furnished at such other times, shall contain such other information, and shall be in such form as the Commissioner, with the approval of the Secretary, may by regulations prescribe. A duplicate of such statement if made and filed in accordance with regulations prescribed by the Commissioner with the approval of the Secretary shall constitute the return required to be made in respect of such wages under section 147.

(c) *Extension of time.* The Commissioner, under such regulations as he may prescribe with the approval of the Secretary, may grant to any employer a reasonable extension of time (not in excess of thirty days) with respect to the statements required to be furnished under this section.

SEC. 1626. PENALTIES.

(a) *Penalties for fraudulent receipt or failure to furnish receipt.* In lieu of any other penalty provided by law (except the penalty provided by subsection (b) of this section), any person required under the provisions of section 1625 to furnish a receipt in respect of tax withheld pursuant to this subchapter who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 1625, or regulations prescribed thereunder, shall for each such failure, upon conviction thereof be fined not more than $1,000, or imprisoned for not more than one year, or both.

(b) *Additional penalty.* In addition to the penalty provided by subsection (a) of this section, any person required under the provisions of section 1625 to furnish a receipt in respect of tax withheld pursuant to this subchapter who wilfully furnishes a false or fraudulent receipt, or who wilfully fails to furnish a receipt in the manner, at the time, and showing the information required under section 1625, or regulations prescribed thereunder, shall for each such failure be subject to a civil penalty of not more than $50.

* * * * *

§ 404.501 *Receipts for tax withheld at source on wages*—(a) *In general.* Every employer or other person required to deduct and withhold tax shall furnish to each employee from whose wages taxes are withheld a written statement on Form W-2, Statement of Income Tax Withheld on Wages, showing the wages paid and the amount of the tax withheld during the calendar year. In any case in which such statement is required to be furnished the statement must also show all other remuneration (which does not constitute wages within the meaning of section 1621) actually or constructively paid to the employee during the calendar year. For the calendar year 1943 only one statement is required. It should cover the victory tax withheld under the provisions of section 466 and income tax withheld under the provisions of section 1622, and it is necessary to show only the aggregate amount of the tax withheld, without segregation of the two taxes. Statements prepared in substantially like form and size as Form W-2, but in no case larger than 8 x 3½ inches, will be acceptable.

The statement on Form W-2 shall be furnished to the employee on or before January 31 of the succeeding calendar year, or if his employment is terminated before the close of such calendar year, on the day on which the last payment of wages is made.

(b) *Extension of time for furnishing statements to employees.* An extension of time, not exceeding 30 days, within which to furnish the statement (Form W-2) required by section 1625 (a) upon termination of employment is hereby granted to any employer with respect to any employee whose employment is terminated during the calendar year. In the case of intermittent or interrupted employment where there is reasonable expectation on the part of both employer and employee of further employment, there is no requirement that a statement be immediately furnished the employee; but when such expectation ceases to exist, the statement must be furnished within 30 days from that time.

(c) *Form 1099 information returns.* The making of information returns, Form 1099, will not be required with respect to any individual from whom tax has been withheld: *Provided,* That duplicates of the statements (Form W-2 and Form V-2) are furnished with the last return (Form W-1) for the year.

(d) *Penalties for fraudulent receipt or failure to furnish receipt.* Section 1626 imposes criminal and civil penalties for the wilful failure to furnish a receipt in the manner, at the time, and showing the information required under section 1625 or regulations prescribed thereunder or for wilfully furnishing a false or fraudulent receipt. The criminal penalty is a fine of not more than $1,000 or imprisonment for not more than one year, or both, and the civil penalty is a fine of not more than $50 for each such violation. Such penalties are in lieu of any other penalties provided by law respecting the failure to furnish a receipt or the furnishing of a false or fraudulent receipt.

SUBPART G—RETURNS AND PAYMENT OF TAX

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1624. RETURN AND PAYMENT BY GOVERNMENTAL EMPLOYER.

If the employer is the United States, or a State, Territory, or political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, the return of the amount deducted and withheld upon any wages may be made by any officer or employee of the United States, or of such State, Territory, or political subdivision, or of the District of Columbia, or of such agency or instrumentality, as the case may be, having control of the payment of such wages, or appropriately designated for that purpose.

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SEC. 1626. PENALTIES.

* * * * *

(c) *Failure of employer to file return or pay tax.* In case of any failure to make and file return or pay the tax required by this subchapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than $10.

SEC. 1627. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax under this subchapter.

SUBCHAPTER E—GENERAL PROVISIONS

SEC. 1630. VERIFICATION OF RETURNS, ETC.

(a) *Power of Commissioner to require.* The Commissioner, under regulations prescribed by him with the approval of the Secretary, may require that any return, statement, or other document required to be filed under this chapter shall contain or be verified by a written declaration that it is made under the penalties of perjury, and such declaration shall be in lieu of any oath otherwise required.

(b) *Penalties.* Every person who willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and corect as to every material matter, shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code.

* * * * *

Section 1420 of the Internal Revenue Code—Collection and Payment of Taxes

(a) *Administration.* The taxes imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury of the United States as internal-revenue collections.

* * * * *

(c) *Method of collection and payment.* Such taxes shall be collected and paid in such manner, at such times, and under such conditions, not inconsistent with this subchapter (either by making and filing returns, or by stamps, coupons, tickets, books, or other reasonable devices or methods necessary or helpful in securing a complete and proper collection and payment of the tax or in securing proper identification of the taxpayer), as may be prescribed by the Commissioner, with the approval of the Secretary.

(d) *Fractional parts of a cent.* In the payment of any tax under this subchapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to 1 cent.

Section 1430 of the Internal Revenue Code—Other Laws Applicable

All provisions of law, including penalties, applicable with respect to any tax imposed by section 2700 or section 1800, and the provisions of section 3661, shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the taxes imposed by this subchapter.

Section 2709 of the Internal Revenue Code—Records, Statements, and Returns

Every person liable to any tax imposed by this subchapter, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

Section 3603 of the Internal Revenue Code—Notice Requiring Records, Statements, and Special Returns

Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

Section 3612 (a), (b), and (c) of the Internal Revenue Code—Returns Executed by Commissioner or Collector

(a) *Authority of Collector.* If any person fails to make and file a return or list at the time prescribed by law or by regulation made under authority of law, or makes, willfully or otherwise, a false or fraudulent return or list, the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise.

(b) *Authority of Commissioner.* In any such case the Commissioner may, from his own knowledge and from such information as he can obtain through testimony or otherwise—

(1) *To make return.* Make a return, or

(2) *To amend collector's return.* Amend any return made by a collector or deputy collector.

(c) *Legal status of returns.* Any return or list so made and subscribed by the Commissioner, or by a collector or deputy collector and approved by the Commissioner, shall be prima facie good and sufficient for all legal purposes.

Section 3614 (a) of the Internal Revenue Code—Examination of Books and Witnesses

To determine liability of the taxpayer. The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

Section 2702 (a) of the Internal Revenue Code—Payment of Tax

Date of payment. The tax shall, without assesment by the Commissioner or notice from the collector, be due and payable to the collector for the district in which is located the principal place of business, at the time fixed * * * for filing the return.

§ 404.601 *Return and payment of income tax withheld on wages.* Every person required, under the provisions of section 1622 to deduct and withhold the tax on wages shall make a return and pay such tax on or before the last day of the month following the close of each of the quarters ending March 31, June 30, September 30, and December 31. Such return is to be made on Form W–1, Return of Income Tax Withheld on Wages, and must be filed with the collector of internal revenue for the district in which is located the principal place of business or office of the employer, or if he has no principal place of business or office, then in the district in which is located his legal residence. There shall be included with the return filed for the fourth quarter of the calendar year, or with the employer's final return, if filed at an earlier date, a duplicate of each Statement of Income Tax Withheld on Wages (Form W–2), together with a reconciliation on Form W–3. (Reconciliation of Quarterly Returns of Income Tax Withheld on Wages (Form W–1) with Statements of Income Tax Withheld on Wages (Form W–2 and Form V–2)) of the quarterly returns with the statements furnished employees. In the case of a large number of duplicate statements (Form W–2) they may be forwarded to the collector in a separate package, properly identified by reference to the return (Form W–1). In such case, Form W–3 should accompany the duplicate statements (Form W–2). Employers with numerous establishments or payrolls should assemble the duplicate statements by establishment or by payroll.

Every person required to withhold and pay any tax under section 1622 shall keep such records as will indicate the persons employed during the year payments to whom are subject to withholding, the periods of employment, and the amounts and dates of payment to such persons. Such records shall be kept at all times available for inspection by internal revenue officers.

The return must be signed by the employer or other person required to withhold and pay the tax and shall contain or be verified by a written declaration that it is made under the penalties of perjury.

If the person required to withhold and pay the tax under section 1622 is a corporation, the return shall be made in the name of the corporation and shall be signed and verified by the president, vice-president, or other principal officer.

With respect to any tax required to be withheld under section 1622 by a fiduciary, the return shall be made in the name of the individual, estate, or trust for which such fiduciary acts, and shall be signed and verified by such fiduciary. In the case of two or more joint fiduciaries the return shall be signed and verified by one of such fiduciaries.

In the United States, a State, Territory, or political subdivision, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing is the employer, the return of the tax may be made by the officer or employee having control of the payment of wages or other officer or employee appropriately designated for that purpose.

§ 404.602 *Final returns.* The last return on Form W–1 for any employer required to withhold and pay any tax under section 1622, who during the calendar year either goes out of business or otherwise ceases to pay wages, shall be marked "final return" by such employer. Such final return shall be filed with the collector on or before the thirtieth day after the date on which the final payment of wages is made for services performed for such employer, and shall plainly show the period covered and also the date of the last payment of wages. There shall be executed as part of each final return a statement, in duplicate, giving the address at which the records required by this section will be kept, the name of the person keeping such records and, if the business has been sold or otherwise transferred to another person, the name and address of such person and the date on which such sale or other transfer took effect. If no such sale or transfer occurred or the employer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement. An employer who has only temporarily ceased to pay wages, including an employer engaged in seasonal activities, shall continue to file returns, but shall enter on the face of any return on which no tax is required to be reported a statement showing the date of the last payment of wages and the date when he expects to resume paying wages.

§ 404.603 *Use of prescribed forms.* Copies of the prescribed return forms will so far as possible be regularly furnished employers by collectors without application therefor. An employer will not be excused from making a return, however, by the fact that no return form has been furnished to him. Employers not supplied with the proper forms should make application therefor to the collector in ample time to have their returns prepared, verified, and filed with the collector on or before the due date. If the prescribed form is not available, a statement made by the employer disclosing the amount of wages paid during the period for which a return is required and the amount of taxes due may be accepted as a tentative return. If filed within the prescribed time the statement so made will relieve the employer from liability for the addition to tax imposed for the delinquent filing of the return by section 3612 (d) (1) (see

§ 404.804), provided that without unnecessary delay such tentative return is supplemented by a return made on the proper form.

§ 404.604 *Penalties and additions to tax.* In case of failure to make and file a return or pay the tax required under subchapter D, chapter 9 of the Internal Revenue Code, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless such failure is shown to the satisfaction of the Commissioner to be due to reasonable cause and not to willful neglect, the addition to the tax under section 3612 (d) or section 1420 (b) shall not be less than $10. See § 404.804.

Subsection (b) of section 1630 provides for penalties in the case of any person who willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter. Such person shall be guilty of a felony, and, upon conviction, shall be subject to the penalties prescribed for perjury in section 125 of the Criminal Code.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

* * * * *

SUBCHAPTER E—GENERAL PROVISIONS

* * * * *

SEC. 1631. USE OF GOVERNMENT DEPOSITARIES IN CONNECTION WITH PAYMENT OF TAXES.

The Secretary may authorize incorporated banks or trust companies which are depositaries or financial agents of the United States to receive any taxes under this chapter in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such taxes by such depositaries and financial agents is to be treated as payment of such taxes to the collectors.

* * * * *

§ 404.605 *Use of government depositaries in connection with payment of taxes.* It will be the duty of every employer who withheld more than $100 during the month to pay, within 10 days after the close of each calendar month, to a depositary and financial agent authorized by the Secretary of the Treasury to receive deposits of withheld taxes, pursuant to section 1631, all funds withheld as taxes during that calendar month. (All banks insured by the Federal Deposit Insurance Corporation are eligible to qualify as depositaries and financial agents.) On or before the last day of the month following the close of each quarter of each calendar year, every employer shall make a return on Form W–1 to the collector of his district, covering the aggregate amount of taxes withheld during that quarter, and attach to such return, as payment for the taxes shown thereon, receipts in the form approved by the Secretary of the Treasury, issued by the authorized depositary and financial agent evidencing the payment of funds withheld as taxes: *Provided, however,* That for taxes withheld during the last month of the quarter the employer may, at his election, in lieu of this method of payment, include with his return direct remittance to the collector for the amount of the taxes withheld during such last month of the quarter. The employer may obtain from his local bank the names and locations of the nearby depositaries and financial agents authorized to receive deposits of withheld taxes. A list of the depositaries and financial agents will be furnished each bank by the Federal Reserve Bank of the District. See Treasury Department Circular No. 714, dated June 25, 1943.

SUBPART H—ADJUSTMENTS AND REFUNDS

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1627. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax under this subchapter.

* * * * *

Section 1401 (c) of the Internal Revenue Code—Adjustments

If more or less than the correct amount of tax imposed by section 1400 is paid with respect to any payment of remuneration, proper adjustments, with respect both to the tax and the amount to be deducted, shall be made, without interest, in such manner and at such times as may be prescribed by regulations made under this subchapter.

§ 404.701 *Quarterly adjustments*—(a) *In general.* If, for any quarter of the calendar year, more or less than the correct amount of the tax is withheld, or more or less than the correct amount of the tax is paid to the collector, proper adjustment, without interest, may be made in any subsequent quarter of the same calendar year. No adjustment, however, under the provisions of this section shall be made in respect of an underpayment for any quarter after receipt from the collector of notice and demand for payment thereof based upon an assessment, but the amount shall be paid in accordance with such notice and demand; nor shall any adjustment under the provisions of this section be made in respect of an overpayment for any quarter after the filing of a claim for refund thereof under the provisions of section 3313. Every return on which an adjustment for a preceding quarter is reported must have securely attached as a part thereof a statement, in duplicate, explaining the adjustment, and designating the quarterly return period in which the error occurred. If an adjustment of an overcollection of tax which the employer has repaid to an employee is reported on a return, such statement shall include the fact that such tax was repaid to the employee.

(b) *Less than correct amount of tax withheld.* If none, or less than the correct amount, of the tax is deducted from any wage payment and the error is ascertained prior to the making of the return on Form W–1 for the quarter in which such wages are paid, the employer shall nevertheless report on such return and pay to the collector the correct amount of the tax required to be withheld. If the error is not ascertained until after the making of the return on Form W–1 for the quarter in which such wages are paid, the undercollection may be corrected by an adjustment on the return for any subsequent quarter of the same calendar year, subject, however, to the limitations noted in paragraph (a). The amount of any undercollection adjusted in accordance with this paragraph shall be paid to the collector, without interest, at the time prescribed for payment of the tax for the quarter in which such adjustment is made. If an adjustment is made pursuant to this paragraph but the amount thereof is not paid when due, interest thereafter accrues. See section 1420 (b).

If none, or less than the correct amount, of the tax is withheld from any wage payment, the employer may correct the error by deducting the amount of the undercollection from remuneration of the employee, if any, under his control after he ascertains the error. Such deduction may be made even though the remuneration, for any reason, does not constitute wages. The obligation of an employee to the employer with respect to an undercollection of tax from the employee's wages not subsequently corrected by a deduction made as prescribed herein is a matter for settlement between the employee and the employer. In this connection, see section 1622 (d) relieving the employer from liability for the tax if the tax imposed by Chapter 1 of the Internal Revenue Code against which the tax withheld at source is allowable as a credit, has been paid by the employee or other person liable therefor.

(c) *More than correct amount of tax withheld.* If, in any quarter, more than the correct amount of tax is deducted from any wage payment, the overcollection may be repaid to the employee in any quarter of the same calendar year. If the amount of the overcollection is repaid, the employer shall obtain and keep as part of his records the written receipt of the employee showing the date and amount of the repayment.

If an overcollection in any quarter is repaid and receipted for by the employee prior to the time the return on Form W–1 for such quarter is filed with the collector, the amount of such overcollection shall not be included in the return for such quarter.

Subject to the limitations provided in paragraph (a), if an overcollection in any quarter is repaid and receipted for by the employee after the time the return on Form W–1 for such quarter is filed and the tax is paid to the collector, the overcollection may be corrected by an adjustment on the return for any subsequent quarter of the same calendar year.

Every overcollection not repaid and receipted for by the employee as provided

in this paragraph must be reported and paid to the collector with the return on Form W–1 for the quarter in which the overcollection is made.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1622. INCOME TAX COLLECTED AT SOURCE.

* * * * *

(f) *Refunds or credits.*

(1) *Employers.* Where there has been an overpayment of tax under this subchapter, refund or credit shall be made to the employer only to the extent that the amount of such overpayment was not deducted and withheld under this subchapter by the employer.

(2) *Employees.* For refund or credit in cases of excessive withholding, see section 322 (a).

* * * * *

Section 3770 (a) of the Internal Revenue Code—Authority To Make Abatements, Credits, and Refunds to Taxpayers:

(1) *Assessments and collections generally.* Except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, the Commissioner, subject to regulations prescribed by the Secretary, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected.

(2) *Assessments and collections after limitation period.* Any tax (or any interest, penalty, additional amount, or addition to such tax) assessed or paid after the expiration of the period of limitation properly applicable thereto shall be considered an overpayment and shall be credited or refunded to the taxpayer if claim therefore is filed within the period of limitation for filing such claim.

* * * * *

Section 3313 of the Internal Revenue Code—Period of Limitation Upon Refunds and Credits

All claims for the refunding or crediting of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, be presented to the Commissioner within four years next after the payment of such tax, penalty, or sum. The amount of the refund (in the case of taxes other than income, war-profits, excess-profits, estate, and gift taxes) shall not exceed the portion of the tax, penalty or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

§ 404.702 *Refunds or credits.* Where there has been an overpayment of tax under subchapter D, refund or credit shall be made to the employer only to the extent that the amount of the overpayment was not deducted and withheld under such subchapter by the employer.

SUBPART I—MISCELLANEOUS PROVISIONS

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters.

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1627. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax under this subchapter.

* * * * *

Section 3660 of the Internal Revenue Code—Jeopardy Assessment

(a) If the Commission believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3690.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

§ 404.801 *Jeopardy assessments.* Whenever, in the opinion of the collector, the collection of the tax will be jeopardized by delay, he should report the case promptly to the Commissioner by telegram or letter. The communication should recite the full name and address of the person involved, the tax-return period or periods involved, the amount of tax due for each period, the date any return was filed by or for the taxpayer for such period, a reference to any prior assessment made for such period against the taxpayer, and a statement as to the reason for the recommendation, which will enable the Commissioner to assess the tax, together with all penalties and interest due. Upon assessment such tax, penalty, and interest shall become immediately due and payable, whereupon the collector will issue immediately a notice and demand for payment of the tax, penalty, and interest.

The collection of the whole or any part of the amount of the jeopardy assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount with respect to which the stay is desired, and with such sureties as the collector deems necessary. Such bond shall be conditioned upon the payment of the amount, collection of which is stayed, at the time at which, but for the jeopardy assessment, such amount would be due. In lieu of surety or sureties the taxpayer may deposit with the collector bonds or notes of the United States, or bonds or notes fully guaranteed by the United States, having a par value not less than the amount of the bond required to be furnished, together with an agreement authorizing the collector in case of default to collect or sell such bonds or notes so deposited.

Upon refusal to pay, or failure to pay or give bond, the collector will proceed immediately to collect the tax, penalty, and interest by distraint without regard to the period prescribed in section 3690.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1626. PENALTIES.

* * * *

(c) *Failure of employer to file return or pay tax.* In case of any failure to make and file return or pay the tax required by this subchapter, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than $10.

* * * * *

Section 1420 (b) of the Internal Revenue Code—Addition to Tax in Case of Delinquency

If the tax is not paid when due, there shall be added as part of the tax interest (except in the case of adjustments made in accordance with the provisions of sections 1401 (c) and 1411) at the rate of 6 per centum per annum from the date the tax became due until paid.

Section 3655 of the Internal Revenue Code—Notice and Demand for Tax

(a) *Delivery.* Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

(b) *Addition to tax for nonpayment.* If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of 5 per centum additional upon the amount of taxes, and interest at the rate of 6 per centum per annum from the date of such notice to the date of payment * * *.

* * * * *

§ 404.802 *Interest.* If the tax is not paid to the collector on or before the date prescribed in § 401.601 and is not adjusted under § 404.701, interest accrues at the rate of 6 percent per annum.

Unless it is shown to the satisfaction of the Commissioner that failure to pay the tax on the date prescribed therefor is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than $10.

§ 404.803 *Addition to tax for failure to pay an assessment after notice and demand.* (a) If tax, penalty, or interest is assessed and the entire amount thereof is not paid within 10 days after the date of issuance of notice and demand for payment thereof, based on such assessment, there accrues under section 3655 (except as provided in paragraph (b) of this section) a penalty of 5 percent of the assessment remaining unpaid at the expiration of such period.

(b) If, within 10 days after the date of issuance of notice and demand, a claim for abatement of any amount of the assessment is filed with the collector, the 5 percent penalty does not attach with respect to such amount. If the claim is rejected in whole or in part and the amount rejected is not paid, the collector shall issue notice and demand for such amount. If payment is not made within 10 days after the date the collector issues the notice and demand, the 5 percent penalty attaches with respect to the amount rejected. The filing of the claim does not stay the running of interest.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1626. PENALTIES.

* * * * *

(c) *Failure of employer to file return or pay tax.* In case of any failure to make and file return or pay the tax required by this subchapter, within the time prescribed by law, or prescribed by the Commissioner in pursuance of law, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, the addition to the tax shall not be less than $10.

* * * * *

Section 3612 (d) and (e) of the Internal Revenue Code

(d) *Additions to tax.*

(1) *Failure to file return.* In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax: *Provided,* That in the case of a failure to make and file a return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after August 30, 1935, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

(2) *Fraud.* In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

* * * * *

(e) *Collection of additions to tax.* The amount added to any tax under paragraphs (1) and (2) of subsection (d) shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

§ 404.804 *Additions to tax for delinquent or false returns*—(a) *Delinquent returns.* If a person fails to make and file a return required by these regulations within the prescribed time, a certain percent of the amount of the tax is added to the tax unless the return is later filed and failure to file the return within the prescribed time is shown to be due to reasonable cause and not to willful neglect. The amount to be added to the tax is 5 percent if the failure is for not more than 30 days with an additional 5 percent for each additional 30 days or fraction thereof during which failure continued, but the amount to be added to the tax shall not in any case be less than $10. If the aggregate of the amounts computed at the rate of 5 percent for each 30 days or fraction thereof is more than $10, the amount to be added to the tax shall not exceed 25 percent of the tax. In computing the period of delinquency all Sundays and holidays after the due date are counted. Two classes of delinquents are subject to this addition to the tax:

(1) Those who do not file returns and for whom returns are made by a collector, a deputy collector, or the Commissioner; and

(2) Those who file tardy returns and are unable to show reasonable cause for the delay.

A person who files a tardy return and wishes to avoid the addition to the tax for delinquency must make an affirmative showing of all the facts alleged as a reasonable cause for failure to file the return on time in the form of a statement which should be attached to the return as a part thereof.

(b) *False returns.* If a false or fraudulent return is willfully made, the addition to tax under section 3612 (d) (2) is 50 percent of the total tax due for the entire period involved including any tax previously paid.

Section 2707 of the Internal Revenue Code—Penalties

(a) Any person who willfully fails to pay, collect, or truthfully account for and pay over the tax * * * or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of the amount of the tax evaded, or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as taxes are assessed and collected. No penalty shall be assessed under this subsection for any offense for which a penalty may be assessed under authority of section 3612.

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

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

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

Section 3616 of the Internal Revenue Code—Penalties

Whenever any person—

(a) *False returns.* Delivers or discloses to the collector or deputy any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made; or

(b) *Neglect to obey summons.* Being duly summoned to appear to testify, or to appear and produce books as required under section 3615, neglects to appear or to produce said books—

he shall be fined not exceeding $1,000, or be imprisoned not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

* * * * *

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES. (Current Tax Payment Act of 1943.)

(a) *In general.* Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

SUBCHAPTER D—COLLECTION OF INCOME TAX AT SOURCE ON WAGES

* * * * *

SEC. 1627. OTHER LAWS APPLICABLE.

All provisions of law, including penalties, applicable with respect to the tax imposed by section 1400 shall, insofar as applicable and not inconsistent with the provisions of this subchapter, be applicable with respect to the tax under this subchapter.

* * * * *

Section 1429 of the Internal Revenue Code—Rules and Regulations

* * * The Commissioner, with the approval of the Secretary, shall make and publish rules and regulations for the enforcement of this subchapter.

Section 3791 of the Internal Revenue Code—Rules and Regulations

(a) *Authorization.*—

(1) *In general.* * * * the Commissioner with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this title [Internal Revenue Code].

(2) *In case of change in law.* The Commissioner may make all such regulations, not otherwise provided for, as may have become necessary by reason of any alteration of law in relation to internal revenue.

(b) *Retroactivity of regulations or rulings.* The Secretary, or the Commissioner with the approval of the Secretary, may prescribe the extent, if any, to which any ruling, regulation, or Treasury Decision, relating to the

internal revenue laws, shall be applied without retroactive effect.

§ 404.805 *Promulgation of regulations.* In pursuance of section 2 of the Current Tax Payment Act of 1943 (Public Law 68, 78th Congress), approved June 9, 1943, and other provisions of the internal revenue laws, the foregoing regulations are hereby prescribed. See § 404.0, relating to the scope of these regulations in this part and the extent to which they supersede prior regulations.

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

Approved: September 3, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14522; Filed, September 4, 1943; 1:25 p. m.]

TITLE 30—MINERAL RESOURCES

Chapter VI—Solid Fuels Administration For War

[Regulation 4, Amdt. 1]

PART 602—GENERAL ORDERS AND DIRECTIVES

DISTRIBUTION OF BITUMINOUS COAL

It now appears necessary to amend Solid Fuels Administration for War Regulation No. 4 (8 F.R. 11653) in respect to bituminous coal produced in District No. 8 in order to provide more equitable distribution of such coal among consumers; and to carry out the purposes of Solid Fuels Administration for War Regulation No. 4.

Accordingly, pursuant to powers conferred by Executive Order No. 9332, Solid Fuels Administration for War Regulation No. 4 is hereby amended as follows:

1. By adding new paragraphs (i), (j), and (k) to § 602.41, to read as follows:

§ 602.41 *Definitions.* * * *

(i) "Days' supply" means the total amount of coal in storage at the purchaser's bin, dock, pile, or other storage facility auxiliary to the purchaser's plant (or railroad system) and the total amount of coal held in storage away from the plant (or railroad system) for the purchaser's account or under his control (including all coal in transit in respect to which the purchaser has actually received a shipping notice) divided by the average number of tons which it is reasonably expected the plant (or railroad system) will consume each day, including Sundays and legal holidays, during the 30 days next following the issuance of an order for coal submitted to a producer. Stocks received by lake delivery shall not, during the period from the effective date of this Amendment through November 30, 1943, be taken into account in computing days' supply at lake docks receiving coal both by rail and lake delivery.

(j) "Current monthly consumption requirements" means the requirements of a given plant for the month during which deliveries are requested and may be computed separately for sizes and qualities of bituminous coal which are not substantially interchangeable in the operation of such plant.

(k) "Retail dealer" means any person, including a producer, who sells bituminous coal to ultimate consumers of coal for heating and includes such person to the extent that he sells coal to ultimate consumers of coal for heating.

2. By adding new §§ 602.44*a*, 602.44*b*, and 602.44*c*, to read as follows:

§ 602.44*a* *Restrictions on shipments.* (a) No producer in District 8 shall ship coal governed by the distribution requirements of § 602.44 by rail, truck, tidewater, river or conveyor belt, from a mine (captive or commercial), central washery or preparation plant, except in strict accordance with this section.

(b) No producer in District 8 in disposing of tonnage governed by § 602.44 shall ship coal to any purchaser, for use in the generation of electricity at a plant having more than 60 days' supply, tonnage which (1) exceeds the permissible shipments to such purchaser under § 602.44 or (2) exceeds 75 percent of the current monthly consumption requirements of the person using such coal at such plant.

(c) No producer in District 8 in disposing of tonnage governed by § 602.44 shall ship to any purchaser for use by any railroad, receiving coal all-rail and having more than 30 days' supply, tonnage which (1) exceeds the permissible shipments to such purchaser under § 602.44 or (2) exceeds 75 percent of the current monthly consumption requirements of such railroad.

(d) No producer in District 8 in disposing of tonnage governed by § 602.44 shall ship to any purchaser for use by a railroad, receiving coal by combined rail and tidewater movement and having more than 45 days' supply, tonnage which (1) exceeds the permissible shipments to such purchaser under § 602.44 or (2) exceeds 75 percent of the current monthly consumption requirements of such railroad.

(e) No producer in District 8 in disposing of tonnage governed by § 602.44 shall, prior to November 10, 1943, ship to any purchaser for resale to a retail dealer or to any retail dealer a tonnage which (1) exceeds the permissible shipments to such purchaser or retail dealer under § 602.44 or (2) exceeds in the aggregate during the period from the effective date of § 602.44(*a*) to October 10, 1943, or during the period from October 10, 1943 to November 10, 1943, 5% of the total shipments of the producer to all such purchasers and retail dealers during the calendar year 1942.

(f) No producer in District 8 in disposing of tonnage governed by § 602.44 shall ship to any other purchaser for use by a person receiving coal all-rail or by river or by combined rail and river and having more than 30 days' supply, tonnage which (1) exceeds the permissible shipments to such purchaser under § 602.44 or (2) exceeds 75 percent of such person's current monthly consumption requirements.

(g) The restrictions on shipments imposed by § 602.44a shall not require any producer in District 8 to change his screening or sizing practices or do anything which would impair or curtail the maintenance of production. If a producer in District 8 has surplus sizes on hand after making shipments required by this Regulation he shall (1) dispose of such surplus sizes to fill the orders of all purchasers referred to in § 602.42 and (2) then dispose of such surplus sizes to fill the orders of all purchasers referred to in § 602.43 and (3) then dispose of any remaining surplus sizes as directed by the Solid Fuels Administrator for War, or, in the absence of any such directive by the Solid Fuels Administrator for War, dispose thereof in fulfillment of any other orders. Producers in District 8 shall forthwith report surplus sizes and the tonnages shipped to specified customers, pursuant to this subsection, to the Solid Fuels Administration for War, 600 Transportation Building, Cincinnati, Ohio.

§ 602.44b *Recommendations of Advisory Board for District 8.* The Advisory Board for District 8 shall from time to time make recommendations to the Solid Fuels Administrator for War in respect to the persons who should be permitted to purchase and receive the surplus sizes of coal referred to in § 602.44a (g), the producer who should supply such coal, and the tonnage, size and grade of coal involved.

§ 602.44c *Modification of percentage limitations.* Nothing in this regulation shall be deemed to preclude the Solid Fuels Administrator for War from taking into account particular distribution conditions (such as proximity to a mine or otherwise) and from reducing or increasing under appropriate circumstances the percentage of the current monthly consumption requirements of any purchaser or customer of a purchaser, which a producer, in disposing of tonnage governed by § 602.44 and 602.44a may ship to such purchaser.

(E.O. 9322, 8 F.R. 5355)

This amendment shall become effective September 7, 1943.

Issued this 3rd day of September, 1943.

HAROLD L. ICKES,
Solid Fuels Administrator for War.

[F. R. Doc. 43-14520; Filed, September 4, 1943; 2:48 p. m.]

TITLE 31—MONEY AND FINANCE: TREASURY

Chapter I—Monetary Offices, Department of the Treasury

[Amendment to General Ruling 4]

APPENDIX A—GENERAL RULINGS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

NETHERLANDS POSSESSIONS

SEPTEMBER 3, 1943.

Amendment to General Ruling No. 4 under Executive Order No. 8389, as amended, Executive Order No. 9193, sec-

tions 3 (a) and 5 (b) of the Trading With the Enemy Act, as amended by the First War Powers Act, 1941, relating to Foreign Funds Control.

General Ruling No. 4 is hereby amended by adding the following paragraphs at the end thereof:

(17) Any amendment, modification, or revocation of any order, regulation, ruling, instruction, or license issued by or under the direction of the Secretary of the Treasury pursuant to sections 3 (a) or 5 (b) of the Trading with the Enemy Act, as amended, shall not be deemed to affect any act done or omitted to be done, or any suit or proceeding had or commenced in any civil or criminal case, prior to such amendment, modification, or revocation, and all penalties, forfeitures, and liabilities under any such order, regulation, ruling, instruction, or license shall continue and may be enforced as if such amendment, modification, or revocation had not been made.

(18) No license or other authorization issued by or under the direction of the Secretary of the Treasury pursuant to the order or sections 3 (a) or 5 (b) of the Trading with the Enemy Act, as amended, shall be deemed to authorize or validate any transaction effected prior to the issuance thereof, unless such license or other authorization specifically so provides.

(Sec. 3 (a), 40 Stat. 412; Sec. 5 (b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179, 55 Stat. 838; E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941; E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; Regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941)

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14453; Filed, September 3, 1943; 4:02 p. m.]

[General Ruling 5]

APPENDIX A—GENERAL RULINGS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

IMPORTATION OF SECURITIES AND CURRENCY

SEPTEMBER 3, 1943.

General Ruling No. 5, as amended, under Executive Order No. 8389, as amended, Executive Order No. 9193, sections 3 (a) and 5 (b) of the Trading With the Enemy Act, as amended by the First War Powers Act, 1941, relating to Foreign Funds Control.

General Ruling No. 5, as amended, is hereby further amended to read as follows:

(1) *Prohibition with respect to importation of securities or currency.* Except as authorized herein, or as authorized by a license or other authorization of the Secretary of the Treasury, the sending, mailing, importing, or otherwise bringing into the United States from any foreign country of any securities or currency, or the receiving or holding in the United States of any securities or currency sent, mailed, imported, or otherwise brought into the United States from any foreign country is prohibited.

(2) *Declaration and surrender of securities and currency by persons entering the United States.* Any individual entering the United States from any foreign country shall declare and surrender to the collector of customs or his representative at the port of entry, before the examination of his baggage or effects has begun (or, if his baggage is not subject to examination, before customs clearance), all securities and currency which he has on his person or in any of his baggage or effects.

If the port of entry is in the Panama Canal Zone, such securities and currency shall be declared and surrendered to the customs officer or other representative of the Governor of the Panama Canal Zone at such port. Securities and currency so declared and surrendered shall not be deemed to have been imported or brought into the United States in violation of this general ruling, but nevertheless shall be subject to all other provisions hereof.

(3) *Inspection by customs officers and postal employees.* Any articles sent, mailed, imported, or otherwise brought into the United States from any foreign country which, in the opinion of customs officers or postal employees contain any securities or currency, shall be subjected to customs inspection in accordance with the Customs Regulations of 1943 (or, if arriving in the Panama Canal Zone, in accordance with customs regulations in effect in the Panama Canal Zone) and the Postal Laws and Regulations of 1940. Any securities or currency found in any article opened by, or under the supervision of, a customs officer or postal employee shall be taken up by or surrendered forthwith to such customs officer or postal employee. Any securities or currency contained in any article sent or mailed to the United States, otherwise than as baggage, shall not be deemed to have been sent or mailed in violation of this general ruling if the outermost wrapper or container in which they are enclosed is labeled in such a manner as to notify the customs officers or postal employees of its contents, or if the attendant circumstances otherwise disclose or indicate that no attempt has been made to avoid customs inspection of such securities or currency. Such securities and currency nevertheless shall be subject to all other provisions hereof.

(4) *Delivery of imported securities and currency to Federal Reserve Bank or governor of territory or possession of the United States: Duty of Federal Reserve Bank or Governor.* (a) Customs officers and postal employees shall deliver any securities or currency taken up by or surrendered to them pursuant to this general ruling to a Federal Reserve Bank or to the governor of a territory or possession of the United States. Except as otherwise instructed by the Treasury Department, any Federal Reserve Bank to which, or governor of a territory or possession of the United States to whom, securities or currency are delivered pursuant to this general ruling shall hold such securities and currency until the Treasury Department is satisfied that no blocked country or national thereof has, at any time on or since the effective date of the Order, had any interest therein. Applications for release of securities or currency so held may be filed with the Federal Reserve Bank or the governor of the territory or possession of the United States holding such securities or currency.

(b) The Federal Reserve Banks shall act only as fiscal agents of the United States hereunder, and shall receive and hold securities and currency delivered to them pursuant to this general ruling as such fiscal agents, subject to the further order of the Secretary of the Treasury.

The governors of the territories and possessions of the United States shall act as the agents of the Secretary of the Treasury in receiving and holding, subject to the further order of the Secretary of the Treasury, securities and currency delivered to them pursuant to this general ruling, and are authorized to take appropriate measures, by rules, regulations, or otherwise, for the enforcement of the general ruling in their respective jurisdictions.

(5) *Duty of persons receiving imported securities or currency.* Securities or currency sent, mailed, imported, or otherwise brought from a foreign country to the United States and delivered to any person in the United States under circumstances which do not clearly disclose or indicate that such securities or currency have been delivered for examination, pursuant to this general ruling, to a Federal Reserve Bank or governor of a territory or possession of the United States shall be forwarded by the person receiving them, within five days after receipt thereof, to a Federal Reserve Bank or governor of a territory or possession of the United States, together with a statement in triplicate setting forth:

(a) His name and address;

(b) A complete description of the securities and currency;

(c) The name and address of the person from whom he received the securities or currency; and

(d) The reasons why the provisions of General Ruling No. 5 are considered applicable to such securities or currency.

Securities or currency forwarded to a Federal Reserve Bank or governor of a territory or possession of the United States in compliance with this paragraph shall not be deemed to have been received or held in violation of this general ruling by the person forwarding such securities or currency. Such securities or currency nevertheless shall be subject to all other provisions hereof.

(6) *Exceptions.* The provisions of this general ruling shall not apply to:

(a) Securities or currency sent or mailed to the United States from Great Britain, Canada, Newfoundland, or Bermuda;

(b) Securities or currency carried on the person or in the baggage or effects of any individual arriving in the United States from Great Britain, Canada, Newfoundland, or Bermuda who has not passed through any other foreign country en route to the United States.

This exception shall not apply to any securities or currency which there is reasonable cause to believe were sent, mailed, exported, or otherwise brought from Great Britain, Canada, Newfoundland, or Bermuda in violation of the laws thereof.

(7) *Definitions.* As used herein:

(a) The term "securities" shall include all securities and evidences thereof;

(b) The term "currency" shall include United States and foreign currency, including coins (other than gold coins).

(Sec. 3 (a), 40 Stat. 412; Sec. 5 (b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; 55 Stat, 838; E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941, E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; Regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941)

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14451; Filed, September 3, 1943; 4:02 p. m.]

[Revocation of General Ruling 6A]

APPENDIX A—GENERAL RULINGS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

IMPORTATION OF CURRENCY

SEPTEMBER 3, 1943.

Revocation of General Ruling No. 6A under E.O. No. 8389, as Amended, E.O. No. 9193, Sections 3 (a) and 5 (b) of the Trading with the Enemy Act, as amended by the First War Powers Act, 1941, relating to Foreign Funds Control.

General Ruling No. 6A, issued March 13, 1942, is hereby revoked.

Any United States or foreign currency to which General Ruling No. 6A was applicable prior to this revocation shall continue to be subject to the provisions of General Ruling No. 5, as amended.

(Sec. 3 (a), 40 Stat. 412; Sec. 5 (b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; 55 Stat. 838, E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941, E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; Regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941)

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14454; Filed, September 3, 1943; 4:02 p. m.]

[Amendment to General Ruling 11]

APPENDIX A—GENERAL RULINGS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

TRADE OR COMMUNICATION WITH AN ENEMY NATIONAL

SEPTEMBER 3, 1943.

General Ruling No. 11, as amended under E. O. 8389, as amended, E. O. No. 9193, sections 3 (a) and 5 (b) of the Trading with the Enemy Act, as amended by the First War Powers Act, 1941, relating to Foreign Funds Control.

General Ruling No. 11 is hereby amended to read as follows:

Regulations relating to trade or communication with or by an enemy national—(1) *Trade and communication with an enemy national prohibited.* Unless authorized by a license expressly referring to this general ruling, no person shall, directly or indirectly, enter into, carry on, complete, perform, effect, or otherwise engage in, any trade or communication with an enemy national, or any act or transaction which involves, directly or indirectly, any trade or communication with an enemy national.

(2) *Acts and transactions by an enemy national prohibited.* Unless authorized by a license expressly referring to this general ruling, no enemy national who is within the United States shall, directly or indirectly, enter into, carry on, complete, perform, effect, or otherwise engage in, any financial business, trade, or other commercial act or transaction.

(3) *Certain transactions licensed under section 3 (a).* Every act or transaction prohibited by section 3 (a) of the Trading with the Enemy Act, as amended, is hereby licensed thereunder unless such act or transaction is prohibited by paragraph (1) or paragraph (2) hereof or otherwise prohibited pursuant to section 5 (b) of that Act and not licensed by the Secretary of the Treasury. Attention is directed to the fact that the General License under section 3 (a) of the Act, issued by the President on December 13, 1941, does not license any act or transaction not authorized hereunder.

(4) *Definitions.* As used in this general ruling and in any other rulings, licenses, instructions, etc.:

(a) The term "enemy national" shall mean the following:

(i) The Government of any country against which the United States has declared war (Germany, Italy, Japan, Bulgaria, Hungary, and Rumania) and any agent, instrumentality, or representative of the foregoing Governments, or other person acting therefor, wherever situated (including the accredited representatives of other governments to the extent, and only to the extent, that they are actually representing the interests of the Governments of Germany, Italy, and Japan and Bulgaria, Hungary, and Rumania);

(ii) The government of any other blocked country having its seat within enemy territory, and any agent, instrumentality, or representative thereof, or other person acting therefor, actually situated within enemy territory;

(iii) Any individual within enemy territory, except any individual who is with the armed forces of any of the United Nations in the course of his service with such forces or who is accompanying such armed forces in the course of his employment by any of the Governments of the United Nations or organizations acting on their behalf;

(iv) Any partnership, association, corporation or other organization to the extent that it is actually situated within enemy territory;

(v) Any person whose name appears on The Proclaimed List of Certain Blocked Nationals, and any person to the extent that he is acting, directly or indirectly, for the benefit or on behalf of any such person: *Provided*, That no person so acting shall be deemed to be an enemy national if he is acting pursuant to license issued under the order or expressly referring to this general ruling; and

(vi) Any person to the extent that he is acting, directly or indirectly, for the benefit or on behalf of an enemy national (other than a member of the armed forces of the United States captured by the enemy) if such enemy national is within any country against which the United States has declared war: *Provided*, That no person so acting shall be deemed to be an enemy national if he is acting pursuant to license issued under the order or expressly referring to this general ruling.

(b) The term "enemy territory" shall mean the following:

(i) The territory of Germany, Italy, Japan, Bulgaria, Hungary, and Rumania; and

(ii) The territory controlled or occupied by the military, naval, or police forces or other authority of Germany, Italy, or Japan.

The territory so controlled or occupied shall be deemed to be the territory of Albania; Austria; that portion of Belgium within continental Europe; Bulgaria; that portion of Burma occupied by Japan; that portion of China occupied by Japan; Czechoslovakia; Danzig; that portion of Denmark within continental Europe; Estonia; that portion of France within continental Europe, including Monaco and Corsica; French Indo-China; Greece; Hong Kong; Hungary; Latvia; Lithuania; Luxembourg; British Malaya; that portion of the Netherlands within continental Europe; that portion of the Netherlands East Indies occupied by Japan; Norway; that portion of the Philippine Islands occupied by Japan; Poland; Rumania; San Marino; Thailand; that portion of the Union of Soviet Socialist Republics occupied by Germany; Yugoslavia; and any other territory controlled or occupied by Germany, Italy or Japan.

(c) The term "The proclaimed list of certain blocked nationals" shall mean The Proclaimed List of Certain Blocked Nationals, as amended and supplemented, promulgated pursuant to the President's Proclamation of July 14, 1941.

(d) The term "trade or communication with any enemy national" shall mean any form of business or commercial communication or intercourse with an enemy national after March 18, 1942, including, without limitation, the sending, taking, obtaining, conveying, bringing, transporting, importing, exporting, or transmitting, or the attempt to send, take, obtain, convey, bring, transport, import, export, or transmit,

(i) Any letter, writing, paper, telegram, cablegram, wireless message, telephone message, or other communication, whether oral or written, of a financial, commercial, or business character; or

(ii) Any property of any nature whatsoever, including any goods, wares, merchandise, securities, currency, stamps, coin, bullion, money, checks, drafts, proxies, powers of attorney, evidences of ownership, evidences of indebtedness, evidences of property, or contracts;

directly or indirectly to or from an enemy national after March 18, 1942; *Provided, however,* That with respect to any government or person becoming an enemy national after March 18, 1942, the date upon which such government or person became an enemy national shall be substituted for the date March 18, 1942.

(Sec. 3 (a), 40 Stat. 412; Sec. 5 (b) 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; 55 Stat. 838; E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941, E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; Regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941.

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14452; Filed, September 3, 1943; 4:02 p. m.]

[Public Circular No. 5B]

APPENDIX B—PUBLIC CIRCULARS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

SPECIAL ACCOUNTS ESTABLISHED BY ALIEN PROPERTY CUSTODIAN

SEPTEMBER 3, 1943.

Public Circular No. 5B under Executive Order No. 8389, as amended, Executive Order No. 9193, sections 3 (a) and 5 (b) of the Trading with the Enemy Act, as amended by the First War Powers Act, 1941, relating to foreign funds control.

1. Reference is made to the provisions of the regulations issued by the Alien Property Custodian under General Orders Nos. 11 and 13, relating to the establishment of special accounts and the prohibition of transfers of interests in such special accounts.[1]

2. Any special account established pursuant to such regulations shall hereafter be deemed not to be a blocked account as that term is defined in General Ruling No. 4, and payments, transfers, or withdrawals from any such special account upon the approval or other authorization of the Alien Property Custodian may be effected in the same manner and to the same extent as payments, transfers, or withdrawals may be effected from an account in which no national of any blocked country has an interest. Payments or transfers of credit may be made to any such special account pursuant to such regulations without a Treasury license to the same extent that payments and transfers thereto could be made under General License No. 1 if such special account were a blocked account.

(Sec. 3 (a), 40 Stat. 412; Sec. 5 (b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; 55 Stat. 838; E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941, E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941)

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14455; Filed, September 3, 1943; 4:02 p. m.]

[1] *Supra.*

[Public Circular 23]

APPENDIX B—PUBLIC CIRCULARS UNDER EXECUTIVE ORDER NO. 8389, APRIL 10, 1940, AS AMENDED, AND REGULATIONS ISSUED PURSUANT THERETO

APPLICATIONS FOR LICENSES

SEPTEMBER 3, 1943.

Public Circular No. 23 under E.O. No. 8389, as amended, E.O. No. 9193, sections 3 (a) and 5 (b) of the Trading With the Enemy Act, as amended by the First War Powers Act, 1941, relating to foreign funds control.

(1) Reference is made to the provisions of § 130.3 of the regulations of April 10, 1940, as amended on June 14, 1941, issued under Executive Order No. 8389, as amended, relating to applications for licenses.

(2) The provisions of such regulations are hereby waived in the following respects:

(a) Applications for licenses shall henceforth be filed in duplicate instead of in triplicate.

(b) Applications executed by persons within the United States need not be executed under oath.

Sec. 3 (a), 40 Stat. 412; Sec. 5 (b), 40 Stat. 415 and 966; Sec. 2, 48 Stat. 1; 54 Stat. 179; 55 Stat. 838; E.O. 8389, April 10, 1940, as amended by E.O. 8785, June 14, 1941, E.O. 8832, July 26, 1941, E.O. 8963, Dec. 9, 1941, and E.O. 8998, Dec. 26, 1941; E.O. 9193, July 6, 1942; regulations, April 10, 1940, as amended June 14, 1941, and July 26, 1941.

[SEAL] RANDOLPH E. PAUL,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14455; Filed, September 3, 1943; 4:02 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VIII—Office of Economic Warfare

Subchapter B—Export Control

[Amendment 98]

PART 802—GENERAL LICENSES

GENERAL IN TRANSIT LICENSES

Section 802.9 *General in transit licenses* is hereby amended to read as follows:

§ 802.9 *General licenses "GIT"*—(a) *Definitions.* When used in this section:

(1) Country Group Y shall mean the following countries:

Australia
Dominion of Canada
India
New Zealand
Union of South Africa
British Colonies including only:
- Aden
- Bahamas
- Barbados
- Bermuda
- British Guiana
- British Honduras
- Ceylon
- Cyprus
- Fiji
- Gambia
- Gold Coast
- Jamaica
- Kenya
- Leeward Islands
- Nigeria
- Northern Rhodesia
- Nyasaland
- Palestine and Transjordania
- Seychelles Islands
- Sierra Leone
- Tanganyika
- Trinidad
- Uganda
- Western Pacific Islands
- Windward Islands
- Zanzibar

(2) Country Group Z shall mean the following countries:

French West Africa
French North Africa
Eire
Liberia
Portugal
Portuguese Atlantic Islands
Portuguese Guinea
Spain
Spanish Atlantic Islands
Spanish Morocco and Tangier
Sweden
Switzerland
Turkey

(3) Country Group F shall mean the following countries:

Greenland
Iceland
French Guiana
Surinam
Netherlands West Indies (including the islands of Aruba, Bonaire, Curacao, Saba, St. Eustache and St. Martin (southern part))
Mexico
Cuba
French West Indies (including Desirado, Guadeloupe, Les Saintes, Martinique, Marie Calante, St. Martin (northern part), and St. Bartholomew)
Newfoundland

(4) Country Group M shall mean the following countries:

Aden
Anglo-Egyptian Sudan
Arabia (Saudi)
Bahrein Islands
British Somaliland
Cyprus
Egypt
Britrea
Ethiopia
French Somaliland (French Somali Coast)
Iran
Iraq
Italian Somaliland
Kamaran Island (Adam)
Katar (Qatar)
Khorya-Morya Island (Aden)
Kuwait

Lebanon (Syria)
Libya
Malta
Perim Island (Aden)
Qatar
Saudi Arabia
Sokotra Island (Aden)
Sudan, Anglo-Egyptian
Syria
Trans-Jordan and Palestine
Trucial Oman (Trucial Coast)
Yemen

(5) Country Group V shall mean the following countries:

Argentina
Bolivia
Brazil
Chile
Colombia
Costa Rica
Cuba
Dominican Republic
Ecuador
El Salvador
Guatemala
Haiti
Honduras
Mexico
Nicaragua
Panama
Paraguay
Peru
Uruguay
Venezuela

(6) Country Group A shall mean the following countries:

Aldabra Islands (Seychelles)
Amirantes Islands (Seychelles)
Anguilla (St. Christopher and Nevis Islands)
Antigua (Barbuda and Redonda Islands)
British Oceania (See Oceania, Br.)
British Togoland (Br. W. Africa)
British Virgin Islands (Leeward Is.)
Ascension Island (St. Helena)
Ashanti (British W. Africa)
Australia
Bahamas
Baluchistan (India)
Barbados
Barbuda (Leeward Islands)
Bermuda
Bhutan (India)
British East Africa (including Kenya, Uganda, Nyasaland, Zanzibar, and Tanganyika (mandated territory)
British Guiana
British Honduras
Falkland Islands
Farquhar Islands (Seychelles)
Fiji Islands (Oceania, Br.)
Friendly Island (Oceania, Br.)
Gambia (Br. W. Africa)
Gibraltar
Gilbert and Ellice Islands (Oceania, Br.)
Gold Coast (Br. W. Africa)
Gough Island (St. Helena)
Gozo (Malta)
Great Britain and Northern Island
Grenada (Windward Islands)
Grenadines (Windward Islands)
Inaccessible Island (St. Helena)
India
Jamaica
Kenya (Br. E. Africa)
Leeward Islands (including Antigua, Barbuda, Redonda, St. Christopher (St. Kitts) Island, Nevis Island, Anguilla Island, Montserrat, Sombrero and British Virgin Islands)
Maldive Island (Ceylon)
Malta (including Comino and Gozo)
Mauritius (including Rodriguez Island and Diego Garcia Island)
Montserrat (Leeward Islands)
Nepal (India)
Nevis Island (Leeward Islands)
British West Africa (including Nigeria, Br. Cameroons (mandated territory), Gambia, Sierra Leone, Cold Coast (including Ashanti and Northern territory), and Br. Togoland (mandated territory))
Caicos Islands (Jamaica)
Cameroons (Br. W. Africa)
Cayman Islands (Jamaica)
Ceylon
Chagos Archipelago (Mauritius)
Comino (Malta)
Cook Islands (New Zealand)
Diego Garcia Islands (Mauritius)
Dominica
England
Paqua (British New Guinea)
Pitcairn Island (Oceania, Br.)
Redonda Islands (Leeward Islands)
Rodriguez Islands (Mauritius)
St. Christopher (St. Kitts) Is. (Leeward Islands)
St. Helena (including Ascension, Gough, Inaccessible, Nightingale, and Tristan da Cunha Islands)
St. Kitts (Leeward Islands)
St. Lucia (Windward Islands)
St. Vincent (Windward Islands)
Samoa, Western (mandated territory) (New Zealand)
Sandwich Islands (Falkland Is.)
Santa Cruz Islands (Oceania, Br.)
Scotland
Seychelles and Dependencies
Sierre Leone (Br. W. Africa)
Solomon Islands (Br. Oceania)
Solomon Islands (Australian New Guinea)
Sombrero Islands (Leeward Is.)
South Georgia (Falkland Is.)
South Orkney Islands (Falkland Is.)
South Shetland Islands (Falkland Is.)
Southern Rhodesia
South-West Africa (Union of South Africa)
Tanganyika (Br. E. Africa)
Tasmania (Australia)
New Guinea (British) comprising Papua or Br. New Guinea, and territory of New Guinea (mandated territory)
New Hebrides (Oceania, Br.)
New Zealand (including Cook Islands and Western Samoa (mandated territory)
Nigeria (Br. W. Africa)
Nightingale Island (St. Helena)
Northern Ireland (Great Br.)
Northern Rhodesia
Nyasaland (Br. E. Africa)
Oceania, British (including British Solomon Islands, Fiji Islands, Gilbert & Ellice Islands, New Hebrides Islands, Pitcairn Island, Tonga or Friendly Island, Santa Cruz Islands)
Tobago (and Trinidad)
Togoland (mandate) (Br. W. Africa)
Tonga Islands (Oceania, Br.)
Trinidad and Tobago
Tristan da Cunha Is. (St. Helena)
Turks Islands (Jamaica)
Uganda (British E. Africa)
Union of South Africa
United Kingdom (Great Britain)
Wales
Western Samoa (New Zealand)
Windward Islands (including Grenada, Grenadines, Dominica, and St. Vincent)
Zanzibar (British E. Africa)

(b) General licenses are hereby granted, except as limited by subsequent provisions of this section, authorizing the exportation of commodities passing through the United States, in transit, from those designated countries of origin to those designated countries of destination set forth directly opposite the respective general license designation assigned for each such license in the following table:

General License Designation:	*Designated Countries of Origin*	*Designated Countries of Destination*
GIT—A/A	Country Group A:	Country Group A
GIT—A/UC	Country Group A:	Unoccupied China
GIT—A/F	Country Group A:	Country Group F
GIT—C/V	Canada:	Country Group V
GIT—C/M	Canada:	Country Group M
GIT—C/MN	Canada:	Mozambique, New Caledonia
GIT—C/BC	Canada:	Belgian Congo
GIT—C/F	Canada:	Country Group F
GIT—MX/BC	Mexico:	Belgian Congo
GIT—C/UC	Canada:	Unoccupied China
GIT—C/A	Canada:	Country Group A
GIT—BC/A	Belgian Congo:	Country Group A
GIT—BC/F	Belgian Congo:	Country Group F
GIT—C/MR	Canada:	Madagascar and Reunion Island
GIT—F/A	Country Group F:	Country Group A
GIT—F/F	Country Group F:	Country Group F
GIT—F/UC	Country Group F:	Unoccupied China
GIT—Y/Z	Country Group Y:	Country Group Z
GIT—V/UC	Country Group V:	Unoccupied China
GIT—V/A	Country Group V:	Country Group A
GIT—V/F	Country Group V:	Country Group F
GIT—P/A	Portugal:	Country Group A
GIT—P/F	Portugal:	Country Group F
GIT—S/A	Spain:	Country Group A
GIT—S/F	Spain:	Country Group F
GIT—SD/A	Sweden:	Country Group A
GIT—SD/F	Sweden:	Country Group F
GIT—SW/A	Switzerland:	Country Group A
GIT—SW/F	Switzerland:	Country Group F
GIT—R/A	Russia:	Country Group A
GIT—R/F	Russia:	Country Group F

(c) There is hereby granted a general license designated GIT—C/P authorizing the exportation of commodities passing through the United States, in transit, to Portugal: *Provided*, That such exportations are consigned by the Canadian Red Cross Society to an agent of such Society and destined for British prisoners in Germany.

(d) No exportations, except from the Canadian government to the British Forces, may be made pursuant to general license GIT—Y/Z unless a Canadian export permit or British Imperial license,

specifying the nature of the shipment and ultimate consignee in the country of destination, is surrendered to the United States Collector of Customs at the last port of exit from the United States.

(e) No shipment originating in Portugal, Spain, Switzerland or Sweden may be exported pursuant to any general license granted in this section unless there is presented to the United States Collector of Customs at the last port of exit from the United States a Certificate of Origin and Interest issued pursuant to directions of the Joint Anglo-American Blockade Committee, or a document replacing such certificate issued by a British consular officer in the United States, and unless the name and address of the ultimate consignee shown on said certificate or replacement document shall be the same as that shown on the pertinent shipping documents.

(f) The following commodities may not be exported pursuant to any general license granted in this section except (1) when exported pursuant to general license GIT—C/V, GIT—A/A, GIT—C/A, of GIT—Y/Z, (2) when proceeding from Mexico in bond through the United States to Mexico:

Commodity	*Schedule B No.*
Aircraft parts, equipment, and accessories other than those listed in the President's Proclamation of April 9, 1942	
Aconite	2209.27
Agar	8135.98
Aluminum	6290.00 thru 6305.00, 6308.50, 8336.00, 8339.06, 8339.98
Ammonium nitrate	8385.17
Antimony	6515.05, 6645.01, 6649.01, 6670.00, 8396.01 thru 9396.08
Asbestos	5451.05
Atropine	8135.01 thru 8135.10
Babassu nuts and kernels	1379.98
*Babbitt metal	6620.00
Beef and mutton tallow (edible and inedible) includes oleo stock	0051.00, 0052.00, 0357.00
Belladonna leaves and root	2209.01
Beryllium, metallic	6649.05
Beryl and beryllium ore	6645.05
Beryllium oxide, carbonate and other beryllium salts	8396.20
*Brass and bronze	6440.00 thru 6479.98
Bristles	0935.00
Caffein	8135.11, 8135.12
Cadmium	6645.15, 6649.15, 8396.51 thru 8396.58, 8429.01, 8429.02
Cashew nuts and cashew nut kernels	1379.98
Cashew nut oil and cashew nut shell oil	1449.98
Castor oil	2249.01, 8111.00
Castor beans	2220.01
Cerium	6645.18, 6649.18
Chromium	6645.20, 6649.20, 8357.00, 8359.11, 8368.00, 8396.71 thru 8396.78, 8429.05
Cinchona bark or other bark from which quinine may be extracted	2209.04
Cobalt	6645.25, 6649.25, 8299.90, 8396.91 thru 8396.98 8429.09
Coconut oil	1420.00, 2230.00
Cod-liver oil	8119.05
Cod oil	0819.00.
Cohune nuts and kernels	1379.98
Columbite or columbium ore, columbium (niobium)	6645.30, 6649.30
Copra	2220.30
Copper	6401.00, 6412.00, 6413.00, 6422.00, 6423.00, 6424.00, 6425.00 thru 6439.98*, 8201.00
Cork	4302.00 thru 4309.98
Corundum and emery in grains, or ground, pulverized, or refined	5405.00, 5409.20,
Corundum ore	6290.00
Cotton linters, munitions or chemical grades only (grades 3–6 according to Department of Agriculture Classification)	3004.01
Cottonseed oil, crude and refined	1425.00, 2231.00
Cresols and cresylic acid	3024.09
Cryolite	5960.10, 5960.15
Cube (timbo or barbasco) root	2209.05
Derris root and tuba or tube root	2209.07
Diamonds, industrial	5409.10, 5990.05, 7485.12
Digitalis seeds	2209.09
Ergot	2209.98
Ferromanganese	6213.03
Flax (not hackled)	3205.03
Flaxseed (linseed)	2220.03
Gauges, precision	6178.90, 7750.07, 9190.01
Glycerin, crude and refined	8314.00
*Gold manufactures	6997.00
Graphite or plumbago, amorphous natural (except of Mexican origin), flake, crystalline lump, chip or dust	5472.01, 5472.98, 5472.03
Hemp and hempseed	2220.20, 3205.05
Hides and skins	0201.01 thru 0250.98
Homatropine	8127.93, 8180.03
Horse mane and tail hair	3693.50
Hyoscine (scopolamine)	8127.96, 8180.19
Hyoscyamus	8124.13, 8127.94, 8180.13, 2209.11
Istle or tampico fiber	3205.07
Jewel bearings	5990.98
Jute, fibre, yarn, cordage, twine and empty bags	3205.09, 3211.00, 3224.00, 3229.05
Kapok, fiber	3205.11
Kyanite and sillimanite	5960.98
Lead	6507.00 thru 6515.98, 6645.35, 8208.00, 8299.90, 8398.98
Leather, sole and belting, except offal	0324.00, 0330.00
Lenses for precision instruments	9147.00, 9149.98
Magnesium metal	6638.00, 6691.01*, 6691.05
*Manganese	6645.40, 6649.40
Manila fibers	3414.00, 3205.15
Mercury metal (virgin, redistilled, or old)	6635.00
Mesothorium	8398.91, 6649.65, 8438.-20
Mica	5510.00, 5513.00
Molybdenum	6649.45, 6636.00, 6601.-07, 6691.08, 8397.55, 8397.58
Muru muru nuts and kernels	1379.98
Neats' foot oil	0803.00
*Nickel-chrome electric resistance wire	6630.00
Nickel	6545.01 thru 6549.98, 8397.61 thru 8397.-68
*Nickel silver	6610.00
Nutgall	2209.98
Nux vomica	2209.15
Oiticica oil	2249.05
Optical glass, except ophthalmic	5230.05
Ouricury (uricury) oil, kernels and nuts	1379.98, 2249.98
Palm oil, kernels and kernel oil	2249.25, 1449.03, 2220.20
Peanut (ground nut) oil	2249.03, 1431
Perilla seed and oil	2220.20, 2249.05
Pig and hog bristles	0999.98
Plasmochin	8135.98
Platinum group metals	6920.00, 6922.06, 6922.09, 6929.05*, 6929.98*, 8398.70 thru 8398.78
Psyllium seeds	2209.98
Pyrethrum	2209.19, 8205.30, 8205.92
Quartz crystals	5960.01 thru 5960.08
Quinine	8127.30, 8127.50
Radium	6649.50*, 8135.15, 8397.75
Rapeseed and rapeseed oil	1449.04, 2220.20, 2249.05
Rennet	0099.00
Resins, natural	2125.00, 2180.00, 2186.00, 2189.05, 2189.95
Rotenone	2209.98, 8205.93
Rubber	2001.00 thru 2099.90
Rubber seed	2220.98
Rubber seed oil	2249.98
Rutile	6645.70
Seed lac	2189.05
Sesame seed	2220.98
Shark oil and shark-liver oil	8119.05
Shearlings, sheep	0307.00, 0336.00
Shellac	2186.00, 2189.05
Sisal	3205.19, 3419.09, 3499.09
Silk	3702.00, 3710.00, 3711.00, 3720.01, 3720.05, 3720.98, 3798.01
Sitka spruce	4019.05
Sodium nitrate	8509.19
Sperm oil, crude and refined	0809.05
Spices (include pepper, nutmeg, cloves, cassia, etc.)	1549.01 thru 1549.98
Strontium	8397.80 thru 8397.88, 6649.98
Strychnine	8135.17
Sunflower seed	2220.20
Sunflower oil (edible and denatured)	1449.98, 2249.98
Tannic acid	8303.98
Tantalite or tantalum ore	6645.60, 6649.60

Commodity	*Schedule B No.*
Tantalum	6645.60, 6649.60, 8398.80
Tea	1521.05
Teakwood	4009.09, 4130.00
Theobromine	8135.18
Theophylline	8135.19
Titanium	6649.70, 6645.70, 8398.10, 8398.18, 8428.00
Tin	6565.01, 6565.02, 6565.03, 6565.07, 6565.08, 6565.09*, 6565.98*
Toluol	8011.00
Tools incorporating industrial diamonds	5409.05, 6155,15, 6156.05, 6178.91, 7455.03, 7485.12
Tucum nuts and kernels	1379.98
Tung oil	2249.10
Tungsten	6645.80, 6639.00, 6691.98, 8398.20 thru 8398.28
Uranium	6645.85, 6649.85
Vanadium	6649.90, 6637.00, 6691.98, 6220.87, 8398.35 thru 8398.38
Wool, unmanufactured and semi-manufactured	3609.03 thru 3633.00
Wool grease	0858.05, 0858.98
Whale oil	0809.05
Zinc	6570.00 thru 6573.98, 6586.00*, 6589.01 thru 6589.98*, 8299.90, 8398.45 thru 8398.48, 8411.00, 8429.19
Zirconium	6645.95, 6649.95, 6691.98, 6220.88, 8398.51 thru 8398.58

(g) The commodities set forth in paragraph (f) of this section with an asterisk may be exported under the general license provisions in effect May 14, 1943: *Provided,* That such commodities were physically within the United States prior to May 15, 1943.

(Sec. 6, 54 Stat. 714; Public Law 75, 77th Cong.; Public Law 638, 77th Cong.; Order No. 3 and Delegation of Authority No. 25, 7 F.R. 4951; Delegation of Authority No. 47, 8 F.R. 8529; E.O. No. 9361, 8 F.R. 9861 and Order No. 1, 8 F.R. 9958)

C. VICTOR BARRY,
Chief of Office,
Office of Exports.

AUGUST 31, 1943.

[F. R. Doc. 43-14574; Filed, September 6, 1943; 11:07 a. m.]

Chapter IX—War Production Board

Subchapter B—Executive Vice-Chairman

AUTHORITY: Regulations in this subchapter issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 176; E.O. 9024, 7 F.R. 329; E.O. 9125, 7 F.R. 2719; W.P.B. Reg. 1, as amended March 24, 1943, 8 F.R. 3666, 3696; Pri. Reg. 1 as amended May 15, 1943, 8 F.R. 6727.

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

[Priorities Reg. 3, as Amended August 10, 1943, Amdt. 1]

UNIFORM METHOD OF APPLICATION AND EXTENSION OF PREFERENCE RATINGS

Priorities Regulation 3 (§ 944.23) is hereby amended by adding to List B the following item:

44. Paper and paperboard and products manufactured therefrom and moulded pulp products; excluding carbon paper, tracing paper, reproduction paper, sensitized paper, engineering graph paper, and chemically treated paper for engineering use.

Issued this 4th day of September 1943.

WAR PRODUCTION BOARD,
By: J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-14493; Filed, September 4, 1943; 11:19 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-299]

SAM SPURRIER

Sam Spurrier, 308 Hamilton Street, Harrisburg, Pennsylvania, is engaged in the business of distributing and installing restaurant and bar-room supplies. Subsequent to May 15, 1942 Sam Spurrier sold, delivered or installed a number of items of unused refrigerating and air-conditioning equipment in violation of General Limitation Order L-38. At the time these sales, deliveries or installations were made, Sam Spurrier was fully aware of the provisions of Limitation Order L-38, and, therefore, these acts constituted wilful violations of that order.

These violations of General Limitation Order L-38 have hampered and impeded the war effort of the United States by diverting scarce materials to uses not authorized by the War Production Board.

In view of the foregoing facts, *It is hereby ordered,* That:

§ 1010.299 *Suspension Order S-299.* (a) Sam Spurrier, his successors or assigns, is hereby prohibited from accepting delivery of, processing, delivering, selling or dealing in any industrial or commercial refrigerating and air-conditioning system, as defined in General Limitation Order L-38, or parts thereof, except as specifically authorized in writing by the War Production Board.

(b) Deliveries of material to Sam Spurrier, his successors or assigns, shall not be accorded priority over deliveries under any other contract or order and no preference rating shall be assigned, applied or extended to such deliveries by means of preference rating certificates, preference rating orders, general preference orders, or any other order or regulation of the War Production Board, except as specifically authorized in writing by the War Production Board.

(c) No allocation shall be made to Sam Spurrier, his successors or assigns, of any material the supply or distribution of which is governed by any order of the War Production Board, except as specifically authorized in writing by the War Production Board.

(d) Nothing contained in this order shall be deemed to relieve Sam Spurrier, his successors and assigns, from any restriction, prohibition or provision of any other order or regulation of the War Production Board, except in so far as the same may be inconsistent with the provisions hereof.

(e) This order shall take effect on May 15, 1943, and terminate November 15, 1943, after which latter date it shall be of no further force and effect.

Issued this 13th day of May 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-14495; Filed, September 4, 1943; 11:19 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-420]

BRUNSWICK GAS FUEL CO.

Corley Zell, doing business as Brunswick Gas Fuel Company, at 504 Gloucester Street, Brunswick, Georgia, is engaged in the business of selling and installing liquefied petroleum gas and heating equipment. Between August 31, 1942, and April 30, 1943, Corley Zell, doing business as Brunswick Gas Fuel Company, delivered for installation purposes, and installed or partially installed, a substantial amount of liquefied petroleum gas equipment in violation of Limitation Order L-86. Furthermore, between November 30, 1942, and December 31, 1942, he sold and delivered new metal heating equipment in violation of Limitation Order L-79. At the time of the aforesaid violations, Corley Zell had general knowledge and information relative to War Production Board orders and regulations affecting his business, and specific knowledge of the terms of Limitation Order L-86. The violations, as above described, are therefore deemed to have been wilful.

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

§ 1010.420 *Suspension Order No. S-420.* (a) Corley Bell, doing business as Brunswick Gas Fuel Company or otherwise, his successors and assigns, are hereby prohibited from purchasing, accepting delivery of, receiving, delivering, selling, beginning or continuing installations of, transferring or otherwise dealing in any liquefied petroleum gas equipment, as defined in Limitation Order L-86, or any new metal heating equipment, as defined in Limitation Order L-79, unless hereafter specifically authorized in writing by the War Production Board.

(b) The provisions of paragraph (a) hereof shall not apply to contracts directly with the Army or Navy or United States Maritime Commission.

(c) Nothing contained in this order shall be deemed to relieve Corley Zell, doing business as Brunswick Gas Fuel Company or otherwise, his successors and assigns, from any restriction, prohibition, or provision contained in any other order or regulation of the War Production Board, except in so far as the same may be inconsistent with the provisions hereof.

(d) This order shall take effect on September 4, 1943, and shall expire on December 4, 1943.

Issued this 28th day of August, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-14496; Filed, September 4, 1943; 11:19 a. m.]

PART 1022—PLUMBING AND HEATING REPAIRS

[Supp. Preference Rating Order P-84-a]

RE-RATING OF ORDERS

§ 1022.2 *Supplementary Preference Rating Order P-84-a.* In order to facilitate the re-rating of orders which now may be re-rated AA-5 as authorized in Preference Rating Order P-84 as amended August 21, 1943, paragraph (f); *It is hereby ordered,* That:

(a) Any person, with whom an order for plumbing and heating equipment was placed prior to August 21, 1943 and rated A-10 in accordance with order P-84 as amended December 16, 1942, which order may now be re-rated AA-5, is authorized to treat such order as re-rated without requiring any notice or certificate to be furnished to him by his customer: *Provided,* That if any orders are re-rated pursuant to this supplementary order all orders on the books of the manufacturer or distributor which may be re-rated under P-84 must be so re-rated.

Issued this 4th day of September 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-14494; Filed, September 4, 1943; 11:19 a. m.]

PART 3102—NATIONAL EMERGENCY SPECIFICATIONS FOR STEEL PRODUCTS

[Schedule 11 to Limitation Order L-211]

STEEL PRESSURE PIPE

§ 3102.12 *Schedule 11 to Limitation Order L-211*—(a) *Purpose and scope.* This schedule prescribes certain standards for the manufacture of steel pressure pipe, as herein defined. The schedule does not relate to use; steel pressure pipe made in accordance with this schedule may be used for any purpose, subject to any restrictions contained in other War Production Board orders.

(b) *Definitions.* For the purpose of this schedule:

(1) "Steel pressure pipe" means carbon and alloy steel pipe applicable for conveying fluids at normal or elevated temperatures or pressures. The term does not include steel pressure tubes or steel pipe as defined in Schedules 12 and 13 to Limitation Order L-211, or alloy steel pipe containing more than 10 percent chromium or recoil tubing.

(2) "Government order" means an order placed:

(i) By the government of the United States or any department or agency thereof, or

(ii) By any other person covering material to be physically incorporated into material to be delivered to such government, department, or agency, or

(iii) By a warehouse which has been designated by such government, department, or agency as a source of supply for government orders, for delivery to a stock maintained for that purpose.

(c) *Restrictions on sizes and dimensions*—(1) *Government orders.* No person shall produce, fabricate or deliver any steel pressure pipe except in the sizes and dimensions set forth in the respective specifications of List 2 or Table 1 of this schedule.

(2) *Other orders.* No person shall produce, fabricate or deliver on any order not a government order any steel pressure pipe except in the sizes and dimensions set forth in Table I of this schedule.

(d) *Restrictions on specifications*—(1) *Government orders.* No person shall produce, fabricate, or deliver on a government order, any steel pressure pipe except to a specification set forth in List 1 or List 2 of this schedule.

(2) *Other orders.* No person shall produce, fabricate or deliver on any order not a government order, any steel pressure pipe except to a specification set forth in List 1 of this schedule.

(e) *Acceptance of delivery.* No person shall accept delivery of steel pressure pipe which he knows or has reason to believe was produced, fabricated, or delivered in violation of the provisions of paragraphs (c) and (d).

(f) *Exceptions.* The provisions of this schedule shall not prevent:

(1) Production, fabrication, delivery, or acceptance of steel pressure pipe for which an order was entered prior to August 30, 1943, provided shipment of the entire order is made on or before October 30, 1943.

(2) Delivery or acceptance of steel pressure pipe which because of errors in manufacture does not conform to the requirements of this schedule, provided such requirements are waived by the purchaser or procuring agency.

(3) Waiver by the purchaser or procuring agency of any of the inspection or test requirements of any specification.

(4) Production, fabrication, delivery, or acceptance of steel pressure pipe in other diameters or wall thicknesses for use in the manufacture of steel pipe fittings, boiler water walls, water screens, economizers, headers, or manifolds.

(5) Production, fabrication, delivery, or acceptance of steel pressure pipe not conforming to the requirements of paragraph (d) when certified by the United States Army or Navy to the producer, fabricator, or supplier and to the Steel Division, War Production Board, as being necessary to insure the military characteristics of the item for which the steel pressure pipe is required. Such certification shall specify the contract involved and the justification for the exception.

(6) Production, fabrication, delivery, or acceptance of steel pressure pipe specifically permitted in writing by the War Production Board. In the case of alloy steel pressure pipe, such permission may be granted with respect to chemical composition by the approval of a melting, production, or delivery schedule.

(g) *Records.* Each person owning or possessing steel pressure pipe excepted by the provisions of paragraph (f) shall retain records of such material available for inspection by duly authorized representatives of the War Production Board. In addition, each person accepting an order for steel pressure pipe excepted by the provisions of paragraph (f) (5) shall furnish details of such order to the Steel Division, War Production Board, within ten days after such acceptance. The record-keeping and reporting requirements of this order have been approved by the Bureau of the Budget pursuant to the Federal Reports Act of 1942.

Issued this 30th day of August 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

LIST 1.—PERMISSIBLE SPECIFICATIONS FOR GENERAL USE, STEEL PRESSURE PIPE

Tensile strength psi and process	Composition	Specification designation and grade
Lap-welded:		
45,000 minimum	Carbon steel (Open-Hearth)	ASTM-A106-42T, Welded.
Seamless:		
48,000 minimum	Carbon steel (killed)	ASTM-A106-42T, Grade A.
60,000 minimum	Carbon steel (Silicon killed)	ASTM-A106-42T, Grade B.
55,000 minimum	Carbon-molybdenum (.40-.55Mo)	ASTM-A206-42T, Grade P1.
55,000 minimum	Carbon-molybdenum (.40-.55Mo)	ASME-S-45-1940, Grade P1.
60,000 minimum	Chromium-molybdenum (4.00-5.50Cr, .40-.55Mo).	ASTM-A158-42T, Grade P5a.
60,000 minimum	Chromium-molybdenum Stabilized (4.00-5.50-Cr, .40-.55Mo).	ASTM-A158-42T, Grade P5c.
60,000 minimum	Chromium-silicon-molybdenum (1.00-1.50Cr, .40-.55Mo).	ASTM-A158-42T, Grade P11.
60,000 minimum	7 Chromium (.50-1.00Si, 6.00-7.50Cr., 40-.55-Mo).	ASTM-A158-42T, Grade EP16.
60,000 minimum	9 Chromium (.50-1.00Si, 8.00-9.50Cr, .80-.95Mo).	ASTM-A158-42T, Grade EP17.
60,000 minimum	Chromium-molybdenum (4.00-5.50Cr, .40-.55Mo).	ASME-S-34-1940, Grade P5a.
60,000 minimum	Chromium-molybdenum stabilized (4.00-5.50-Cr, .40-.55Mo).	ASME-S-34-1940, Grade P5c.
60,000 minimum	Chromium-silicon-molybdenum (1.00-1.50Cr, .40-.55Mo).	ASME-S-34-1940, Grade P11.
60,000 minimum	7 Chromium (.50-1.00Si, 6.00-7.50Cr, .40-.55-Mo).	ASME-S-34-1940, Grade EP16.
60,000 minimum	9 Chromium (.50-1.00Si, 8.00-9.50Cr, .80-.95-Mo).	ASME-S-34-1940, Grade EP17.

NOTE: List 1, Titles of permissible specifi

NOTE: List 1, Titles of permissible specifications and applicable amendments thereto are as follows:

American Society for Testing Materials, tentative specifications:

ASTM–A106–42T—Lap-Welded and Seamless Steel Pipe For High Temperature Service.

ASTM–A158–42T — Seamless Alloy - Steel Pipe For Service At Temperatures From 750 to 1100 F., as amended by Emergency Alternate Provisions EA–A158, adopted June 1, 1943.

ASTM–A206–42T—Seamless Carbon-Molybdenum Alloy Steel Pipe For Service At Temperatures From 750 to 1000 F., as amended by Emergency Alternate Provisions EA–A206, adopted June 1, 1943.

American Society of Mechanical Engineers Boiler Construction Code, Material Specifications and Addenda thereto:

ASME–S–34–1940 — Seamless Alloy - Steel Pipe For Service At Temperatures From 750 to 1100 F.

ASME–S–45–1940—Seamless Carbon-Molybdenum Alloy-Steel Pipe For Service At Temperatures From 750 to 1000 F.

NOTE 1: The U. S. Coast Guard Specifications set forth in List 2 are applicable to List 1, for use on vessels subject to inspection under the Coast Guard Inspection and Navigation Regulations.

LIST 2.—PERMISSIBLE SPECIFICATIONS FOR GOVERNMENT USE ONLY, STEEL PRESSURE PIPE

Tensile strength psi and process	Composition	Specification designation and grade
Lap-Welded:		
45,000 Minimum	Carbon steel (Open-Hearth)	CG–MIN–51.11, Welded.
45,000 Minimum	Carbon steel	Navy 66P1, Classes SH300 & SH400.
48,000 Minimum	Copper-molybdenum (.40Cu Min., .05Mo Min.).	Navy 66P1, Classes SH300 & SH400.
Seamless:		
48,000 Minimum	Carbon steel (killed)	CG–MIN–51.11, Grade A.
60,000 Minimum	Carbon steel (killed)	CG–MIN–51.11, Grade B.
55,000 Minimum	Carbon-molybdenum (.40–.55Mo)	CG–MIN–51.11, Grade P1.
48,000 Minimum	Carbon steel	Navy 44T13, Types A, B, C, & D.
60,000 Minimum	Carbon steel (.10–.30Si)	Navy 44T13, Type E.
60,000 Minimum	Carbon-molybdenum (.40–.65Mo)	Navy 44T33, Types A, B, & C.
Electric-Resistance-Welded:		
45,000 Minimum	Carbon steel	Navy 66P1, Classes SH300, SH400, SH600, SH900, SH1500, A3500.
48,000 Minimum	Low carbon steel	Navy 44T43, Grade I.
60,000 Minimum	Medium carbon steel	Navy 44T43, Grade II.
48,000 Minimum	Carbon steel (killed)	Navy 44T41, Types A, B, C, & D.
48,000 Minimum	Copper-molybdenum (.40 Cu. Min., .05Mo Min.)	Navy 66P1, Classes SH300, SH400, SH600, SH900, SH1500, A3500.
Metallic arc or oxyacetylene gas welded:		
48,000 Minimum	Low carbon steel	Navy 44T43, Grade I.
60,000 Minimum	Medium carbon steel	Navy 44T43, Grade II.

CG–MIN—U. S. Coast Guard, Marine Inspection and Navigation.

NOTE: List 2, Titles of permissible specifications are as follows:

Coast Guard Specification MIN 51.11—Steel Pipe.

Navy Department, Bureau of Ships, Ad Interim Specification 44T13—Tubing, Steel, Seamless, For Oil, Steam Or Water.

Navy Department, Bureau of Ships, Ad Interim Specification 44T33—Tubing, Steel, Alloy, Molybdenum, Seamless.

Navy Department, Bureau of Ships, Ad Interim Specification 44T43—Tubing, Steel, Welded (Including Resistance Welded), For Oil, Steam, Or Water.

Navy Department Specification 44T41—Tubing, Steel, Resistance-Welded, For Oil, Steam, Or Water.

Navy Department, Bureau of Yards and Docks Tentative Specification 66P1—Power-Plant, Heating, And Ventilating Apparatus And Piping (Shore Use).

NOTE 1: The applicable issue of any of the specifications in List 2 above shall be the issue in effect on the date of the invitation to bid, or on the date of the purchase order or contract, or such subsequent issue acceptable to the producer as the procuring agency may substitute in the contract.

TABLE 1—STEEL PRESSURE PIPE SIZES PERMISSIBLE FOR GENERAL USE

Nominal pipe size, in.	Outside diameter, in.	Nominal wall thicknesses, in.									
		Schedule No.									
		10	20	30	40	60	80	100	120	140	160
⅛	0.405	------	------	------	0.068	------	0.095	------	------	------	------
¼	0.540	------	------	------	0.088	------	0.119	------	------	------	------
⅜	0.675	------	------	------	0.091	------	0.126	------	------	------	------
½	0.840	------	------	------	0.109	------	0.147	------	------	------	0.187
¾	1.050	------	------	------	0.113	------	0.154	------	------	------	0.218
1	1.315	------	------	------	0.133	------	0.179	------	------	------	0.250
1¼	1.660	------	------	------	0.140	------	0.191	------	------	------	0.250
1½	1.900	------	------	------	0.145	------	0.200	------	------	------	0.281
2	2.375	------	------	------	0.154	------	0.218	------	------	------	0.343
2½	2.875	------	------	------	0.203	------	0.276	------	------	------	0.375
3	3.5	------	------	------	0.216	------	0.300	------	------	------	0.437
3½	4.0	------	------	------	0.226	------	0.318	------	------	------	------
4	4.5	------	------	------	0.237	------	0.337	------	0.437	------	0.531
5	5.563	------	------	------	0.258	------	0.375	------	0.500	------	0.625
6	6.625	------	------	------	0.280	------	0.432	------	0.562	------	0.718
8	8.625	------	0.250	0.277	0.322	0.406	0.500	0.593	0.718	0.812	0.906
10	10.75	------	0.250	0.307	0.365	0.500	0.593	0.718	0.843	1.000	1.125
12	12.75	------	0.250	0.330	0.406	0.562	0.687	0.843	1.000	1.125	1.312
14 O. D	14.0	0.250	0.312	0.375	0.437	0.593	0.750	0.937	1.062	1.250	1.406
16 O. D	16.0	0.250	0.312	0.375	0.500	0.656	0.843	1.031	1.218	1.437	1.562
18 O. D	18.0	0.250	0.312	0.437	0.562	0.718	0.937	1.156	1.343	1.562	1.750
20 O. D	20.0	0.250	0.375	0.500	0.593	0.812	1.031	1.250	1.500	1.750	------
24 O. D	24.0	0.250	0.375	0.562	0.687	0.937	1.218	1.500	1.750	------	------

NOTE 1: The decimal thicknesses listed for the respective pipe sizes represent their nominal or average wall dimensions.

[F. R. Doc. 43–14498; Filed, September 4, 1943; 11:19 a. m.]

PART 3281—STANDARDIZATION AND SIMPLIFICATION OF PAPER AND PAPERBOARD

[Schedule VIII to Limitation Order L–120 [1]]

PAPER STATIONERY

§ 3281.24 *Schedule VIII to Limitation Order L–120*—(a) *Definitions.* For the purpose of this Schedule the term "paper stationery" includes:

(1) Envelopes, correspondence paper and cards, manufactured for social correspondence.

(2) Envelopes with paper or cards to correspond manufactured for wedding invitations and wedding announcements.

(3) Envelopes with note paper or cards of corresponding size, packaged together in a single box, portfolio, or other common container, manufactured and assembled for resale as a unit (papeteries).

(b) *General limitations.* From and after September 29, 1943;

(1) *Papers.* (i) No person shall manufacture paper stationery from any paper the substance weight of which is greater than that specified for such paper in the following table per 500 sheets.

Grades	Substance weights		
	17" x 22"		22½" x 28½"
	Envelopes	Note paper	Cards
Bonds, except extra 100% Rag Grade	20	16	----
Bonds, Extra 100% Rag Grade	20	20	----
Rag Content and Chemical Wood Wedding for use in manufacturing wedding invitations and wedding announcements only	24	24	120
Other grades	24	20	100

(ii) There is excepted from this limitation on basis weight, paper stationery made prior to December 29, 1943 from papers which on August 30, 1943, were in the possession or manufactured for the account of the paper stationery manufacturer, regardless of their substance weight, provided that such person complies with all other provisions of this schedule.

(2) *Sizes and styles.* (i) No envelope size and style shall be manufactured other than those that can be manufactured from dies in existence on August 30, 1943.

(ii) No person shall manufacture paper stationery envelopes with linings.

(3) *Boxes.* No paper stationery manufacturer shall use for packaging paper stationery any paperboard boxes except boxes made in accordance with Tables 1 and 2 of Schedule 4 to Limitation Order L–239.

(4) *Miscellaneous.* (i) No person who manufactures or assembles paper stationery envelopes for resale in bunches through wholesale and retail outlets shall fold such envelopes in excess of the thickness per bunch specified by the following table:

Number of envelopes per bunch:	Thickness of bunch (inches)
24–25	1½
20–23	1¼
18–19	1⅛
15–17	1
10–14	¾
Under 10	½

(ii) No person who manufactures or assembles paper stationery envelopes for papeteries in bunches shall fold such envelopes so as to bulk in excess of the thickness per bunch specified by the following table, when such bunches whether banded or not, are enclosed in the papeterie box.

Number of envelopes per bunch:	Thickness of bunch (inches)
24–25	1½
20–23	1¼
18–19	1⅛
15–17	1
10–14	¾
Under 10	½

Exception. Paper stationery envelopes made prior to December 28, 1943 may be folded so as to bulk in excess of the limitations of the above table only for the purpose of being enclosed in papeterie boxes which are wholly or partially fabricated on August 30, 1943.

(iii) No person shall manufacture or assemble wedding invitation or wedding announcement stationery in bunches, boxes or other units containing more than 1 envelope per invitation or announcement unit.

(iv) No person shall manufacture or assemble wedding invitation or wedding announcement cabinets which contain less than 100 envelopes and 100 sheets per cabinet. The envelopes for said cabinets shall not be folded so as to bulk in more than 2" per 25 envelopes.

Issued this 30th day of August 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43–14497; Filed, September 4, 1943; 11:19 a. m.]

[1] This document is a correct restatement of Schedule VIII to L–120, which appeared in the FEDERAL REGISTER of August 31, 1943, page 11945, and reflects the order in its corrected form as of August 30, 1943.

PART 1002—IRON AND STEEL PRODUCTION, MAINTENANCE, REPAIR, AND SUPPLIES

[Preference Rating Order P–68 as Amended September 6, 1943]

Section 1002.1 *Preference Rating Order P–68* as heretofore amended is hereby further amended to read as follows:

§ 1002.1 *Preference Rating Order P–68*—(a) *Purpose and scope.* This order describes the procedure by which a producer (as defined herein) obtains material for maintenance, repair, operating supplies and extraordinary maintenance and repair (as defined herein). With respect to such producers, this order supersedes CMP Regulation No. 5, and none of the provisions of that regulation shall apply to any such producer, and no such producer shall obtain any material under that regulation, except as specified in this order. However, delivery may be made and accepted on any delivery order placed pursuant to CMP Regulation No. 5 prior to October 1, 1943. Material for construction is to be obtained pursuant to Order L–41, and may not be obtained under this order.

(b) *Definitions.* (1) "Producer" means any plant or group of plants physically situated within the limits of the United States, its territories, or its possessions, actually engaged in the production of any one or more of the materials or products listed in Schedule A, and to which a serial number has been issued as provided in paragraph (c).

(2) "Maintenance" means the minimum upkeep necessary to continue in sound working condition a facility wholly used in the production of any one or more of the materials or products listed in Schedule A, and "repair" means the restoration of such a facility to sound working condition when the same has been rendered unsafe or unfit for service by wear and tear, damage, failure of parts or the like: *Provided,* That neither maintenance nor repair shall include the improvement of any plant, facility or equipment, by replacing material which is still usable, with material of a better kind, quality or design, except as provided in paragraph (b) (4).

(3) "Operating supplies" means any materials or products which are normally carried by a producer as operating supplies according to estalished accounting practice and are not included in his finished product, except that materials included in such product which are normally chargeable to operating expense may be treated as operating supplies. The term shall also include such items as hand tools, purchased by the producer for sale to his employees for use only in his business, in those cases where they would constitute operating supplies under established accounting practice if issued to employees without charge.

(4) Minor capital additions and replacements may be obtained under the procedures provided for in this regulation for obtaining ordinary maintenance, repair, and operating supplies where the cost does not exceed $500 (excluding the purchaser's cost of labor) for any one complete capital addition, or $2500 (excluding the purchaser's cost of labor for any one replacement. The terms "one complete capital addition" and "one replacement" include a group of items customarily purchased together and all items which would normally be purchased as part of a single project or plan. No capital addition or replacement shall be subdivided for the purpose of coming within this paragraph, and where the capital addition or replacement involves construction, authorization to construct must be obtained to the extent required by Conservation Order L–41 or by any other applicable order or regulation of the War Production Board.

(5) "Extraordinary maintenance and repair" means the relining of blast furnaces, the rebuilding of coke ovens, soaking pits, heating furnaces and other facilities where the purpose is to restore such facilities to their rated capacity, but does not include projects whose object is increase in rated capacity or expansion of facilities, nor projects involving redesign of facilities where such redesign would require structural alterations to the facility.

(6) "Replacement" is restricted to the replacement of equipment which is in such condition that it is unsuitable for further use. In a case where, though

equipment may still be usable, further repairs would involve an excessive loss of production or expenditure of material in view of the results to be obtained, the producer may apply for assistance under paragraph (j).

(c) *Issuance of serial numbers.* A serial number may be issued by the War Production Board under this order to a plant or group of plants physically situated within the limits of the United States, its territories, or its possessions, and actually engaged in the production of any one or more of the materials or products listed in Schedule A, and may be denied or cancelled by the War Production Board in appropriate cases. In taking such action and in granting priorities assistance, the War Production Board will consider the importance to national defense of the present and prospective output of materials to be produced, the consumption of critical material involved, and the importance to national defense of competing demands for such material.

ORDINARY MAINTENANCE, REPAIR, AND OPERATING SUPPLIES

(d) *Controlled materials.* (1) A producer may obtain steel and copper in the form of controlled materials (as defined in CMP Regulation No. 1) for ordinary maintenance, repair, or operating supplies by endorsing or accompanying his delivery order with the certification prescribed in paragraph (f). An order bearing this certification constitutes an authorized controlled material order.

(2) A producer may obtain aluminum in the form of controlled materials (as defined in CMP Regulation No. 1) for ordinary maintenance, repair or operating supplies, as provided in CMP Regulation No. 5, or on specific permission of the War Production Board.

(e) *Other material.* A preference rating of AA-1 is hereby assigned to producers for the purchase of ordinary maintenance, repair or operating supplies other than controlled materials (regardless of whether such supplies be Class A products, Class B products, or other products or materials). This rating may be applied by a producer by endorsing or accompanying his delivery order with the certification prescribed in paragraph (f).

(f) *Certification.* Delivery orders placed pursuant to paragraph (d) or (e) must be endorsed or accompanied by a certification in substantially the following form, signed manually or as provided in Priorities Regulation No. 7.

CMP Allotment Symbol S-8

Preference Rating AA-1 S-8

Order authorized under Preference Rating Order P-68.

This certification shall constitute a representation by the producer to the seller and to the War Production Board, subject to the penalties of Section 35A of the United States Criminal Code, that to the best of the producer's knowledge and belief he is authorized under applicable War Production Board orders and regulations to place the delivery order, to receive the items ordered for the purpose for which ordered, and to use the above preference rating or allotment number or symbol for this purpose.

(g) *Restrictions on receipts and inventory.* (1) No producer shall use the allotment symbol or preference rating assigned by this order to obtain ordinary maintenance, repair, or operating supplies during any calendar year in an aggregate amount exceeding 120% of his aggregate expenditures for ordinary maintenance, repair, and operating supplies during the calendar year 1942.

(2) Nothing in this regulation authorizes any person to receive any delivery of maintenance, repair, or operating supplies if it would increase his inventory above a practicable working minimum as provided in § 944.14 of Priorities Regulation No. 1 or would result in a violation of the inventory limitations of CMP Regulation No. 2. No inventory limitations of any other order or regulation of the War Production Board shall be applicable.

(h) *Restrictions on use.* Material obtained under paragraphs (d) and (e) may, when necessary to prevent delays, be used for construction projects, for extraordinary maintenance and repair or for replacements valued at over $2,500, if the same material has been approved by the War Production Board for such use in the particular project or installation.

EXTRAORDINARY MAINTENANCE AND REPAIR AND REPLACEMENTS OVER $2,500

(i) *All materials.* To obtain priorities assistance for material needed for extraordinary maintenance and repair or for replacements valued at over $2.500, a producer must apply on form WPB 3196, to the Maintenance and Repair Section, Steel Division, War Production Board, Washington, D. C. The priorities assistance granted generally by this order for maintenance, repair and operating supplies may not be used for extraordinary maintenance and repair or for replacements valued at over $2,500. A producer may obtain materials for extraordinary maintenance and repair or for replacements valued at over $2,500, as provided in paragraphs (d) and (e), through use of the MRO symbol and the rating assigned, if, but only if, such use is specifically authorized. Orders placed for such materials must be certified in accordance with paragraph (f) and must show the project serial number.

GENERAL PROVISIONS

(j) *Additional assistance in individual cases.* If the sound working condition of a producer is adversely affected by any provision of this order or by inability to obtain material essential for repair, maintenance or operating supplies, the producer may apply to the War Production Board for additional assistance by letter, in triplicate, giving the reasons why such assistance is essential. In case of breakdown, imminent breakdown, or other emergency, the application may be made by telegraph or telephone.

(k) *Communications.* All communications concerning this order should be addressed to War Production Board, Washington, D. C., Ref: P-68.

(l) *Effect on other orders.* Nothing in this order shall be construed to relieve any person from complying with any applicable regulation or order of the War Production Board or with any order of any other competent authority.

(m) *Records and reports.* Each person acquiring maintenance, repair, or operating supplies pursuant to this order shall keep and preserve, for a period of not less than two years, accurate and complete records of all such supplies so acquired, and used, which shall, upon request, be submitted to audit and inspection by duly authorized representatives of the War Production Board. Each producer shall file with the War Production Board a quarterly report on form WPB-1907 covering material acquired for ordinary maintenance, repair and operating supplies. The record-keeping and reporting provisions of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

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

Issued this 6th day of September 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

1. Iron, pig iron, and ferroalloys.

2. The following iron and steel products, including alloys: Ingots, blooms (including forged), billets (including forged), slabs (including forged), tube rounds, sheet and tin bars, structural shapes, piling, plates (universal and sheared), rails, tie plates, track spikes, splice bars, rail joints, hot rolled bars (including hoops and bands and concrete reinforcing bars), cold finished bar, pipe and tubes (except conduit), wire rods, wire as drawn (not including further fabrications therefrom), black plate, tin and terne plate, sheets, strip, tool steel bars (including high speed), steel wheels and axles (for railroad use only), railroad locomotive tires, armor plate, ordnance forgings, drop and upset forgings, heavy forgings, iron and steel castings (rough as cast), skelp, rolling mill rolls, ingot molds and stools.

3. Coke for use in the production of pig iron and ferroalloys.

[F. R. Doc. 43-14588; Filed, September 6, 1943; 12:08 p. m.]

PART 3133—PRINTING AND PUBLISHING

[Limitation Order L-240, as Amended July 14, 1943, Amdt. 1]

NEWSPAPERS

Section 3133.6 Limitation Order L-240. Paragraph (d) (2) (ii) is hereby amended to read as follows:

(ii) If in excess of two carloads, more than forty days' supply in the states named in List A below or sixty-five days' supply in the states named in List B below, computed on the basis of his average daily rate of consumption during the first six months of 1943.

Issued this 6th day of September 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 43-14569; Filed, September 6, 1943; 12:08 p. m.]

Chapter XI—Office of Price Administration

PART 1381—SOFTWOOD LUMBER

[MPR 94,[1] Amdt. 7]

WESTERN PINE AND ASSOCIATED SPECIES OF LUMBER

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 1381.524 Appendix L (2) is amended to read as follows:

(2) In the following grades and sizes:

Common	Shop	Box	Dimension
No. 1	4/4 Shop common	No. 1	No. 1.
No. 2	5/4 and thicker No. 2	No. 2	No. 2.
No. 3	5/4 and thicker No. 3		
No. 4			
No. 5			

This amendment shall become effective September 9, 1943.

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

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14470; Filed, September 3, 1943; 5:00 p. m.]

PART 1381—SOFTWOOD LUMBER

[MPR 164,[2] Amdt. 5]

RED CEDAR SHINGLES

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. 164 is amended in the following respects:

1. Section 1381.2 is renumbered as subparagraph (e) of § 1381.1.

2. A new § 1381.2 is added as follows:

§ 1381.2 *Items not priced.* (a) If a seller wishes to sell a grade or size which is not specifically priced in the price tables, or wishes to make an addition for specifications, services, or other extras for which additions are not specifically permitted, he must apply to the Lumber Branch, Office of Price Administration, Washington, D. C., for a maximum price. He must provide the following information:

(1) The requested price;

(2) A complete description of the item, practice or service for which approval is requested;

(3) The price differential between it and the most comparable item in the price tables, between October 1, 1941 and June 1, 1942, from the seller's own records, or if that is impossible, from the experience of the trade. If no established price differential which can be used for comparison existed, a detailed analysis of the calculation of the price should be furnished.

(b) As soon as the request has been filed, quotations and deliveries may be made at the requested price, but the final payment may not be made until the price has been approved. Action on the request may be by letter or telegram.

3. In § 1381.11, paragraph (a) is amended to read as follows:

(a) The maximum prices f. o. b. mill per square, green or dry, when graded in accordance with U. S. Department of Commerce, Commercial Standards C. S. 31-38 for Red Cedar Shingles for No. 1 grade and in accordance with the Standards and Grading Rules of the Red Cedar Shingle Bureau as revised June 1, 1939 for No. 2 and No. 3 grades, in mixed or straight load shipments, shall be:

Length and thickness	Width	Grade		
		No. 1	No. 2	No. 3
16" 5/2 (XXXXX)	Random	$4.00	$3.25	$2.25
	5"	4.70	3.95	2.95
	6"	4.80	4.05	3.05
18" 5/2-¼ (Perfections)	Random	4.40	3.40	2.40
	5" or 6"	5.10	4.10	3.10
18" 5/2 (Eurekas)	Random	4.20	3.30	2.30
24" 4/2 (Royals)	Random	5.40	3.70	2.45

The prices specified in this paragraph (a) may be increased by 10 percent on sales of 100 squares or less to any buyer who does not purchase for resale. The size of the sale is determined by the total quantity involved in the transaction without regard to whether it is broken up into smaller orders or deliveries.

4. In § 1381.11, paragraph (e), the word "three" is deleted, subparagraph (2) is deleted, and subparagraph (3) is renumbered "(2)".

This amendment shall become effective September 9, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14471; Filed, September 3, 1943; 5:00 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 16,[1] Amdt. 65]

BUTTER

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

Ration Order 16 is amended in the following respects:

1. The definition of "Butter" in section 24.1 (a) is amended by adding the following:

It also includes "creamery butter" and "farm butter".

2. Section 24.1 (a) is amended by inserting between the definition of "Cream cheese" and the definition of "District office" the following definition:

"Creamery butter" means any butter other than "farm butter" or "process butter."

3. Section 24.1 (a) is amended by inserting between the definition of "Family unit" and the definition of "Fat" the following definition:

"Farm butter" ("country butter") means butter produced on a farm from milk produced on that farm, if the milk or cream from which it is produced has not been neutralized or pasteurized, and if it is to be sold or transferred as "farm butter", the package or other container is to be marked "farm butter" or "country butter".

This amendment shall become effective at 12:01 a. m., September 5, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; and Supp. Dir. 1-M, 7 F.R. 8234; Food Directive 1, 8 F.R. 827; Food Dir. 3, 8 F.R. 2005; Food Dir. 5, 8 F.R. 2251; Food Dir. 6, 8 F.R. 3471; Food Dir. 7, 8 F.R. 3471)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14462; Filed, September 3, 1943; 4:57 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 3,[1] Amdt. 84]

SUGAR RATIONING REGULATIONS

A rationale accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Rationing Order No. 3 is amended in the following respect:

Section 1407.92 (b) is amended to read as follows:

(b) Except as may be authorized by the Office of Price Administration, or by Rationing Order No. 3, no person shall use more sugar in any allotment period for purposes for which allotments may be obtained pursuant to Rationing Order No. 3 than the total amount of the allotment of such person for such period, plus the unused portion of any allotment granted for prior periods. Sugar used

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 10848; 8 F.R. 859, 1138, 4118, 7352, 8009, 8756.

[2] 7 F.R. 4541, 8384, 8948; 8 F.R. 2876, 2992, 4514.

[1] 8 F.R. 6446, 6614, 6620, 6687, 6840, 6960, 6961, 7115, 7268, 7281, 7455, 7492, 8357, 8540, 8614, 8844, 8869, 9014, 9025, 9217, 9305, 9886, 10085, 10432, 10511, 10665, 10763, 11563, 11513, 11754, 11813.

[1] 8 F.R. 5908, 5846, 6135, 6442, 6626, 6961, 7351, 7380, 8010, 8184, 8678, 9011, 9304, 9458, 10304, 10512, 10937, 11382, 11291, 11292, 11252.

under an allotment before the beginning of the allotment period for which that allotment was granted shall, for the purposes of this paragraph, be deemed used within the allotment period for which it was granted.

This amendment shall become effective September 8, 1943.

(Pub. Law 421, 77th Cong., Executive Order 9125, 7 F.R. 2719; Executive Order 9280, 7 F.R. 10179; WPB Dir. No. 1 and Supp. Dir. No. 1E, 7 F.R. 562, 2965; Food Dir. No. 3, 8 F.R. 2005)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14472; Filed, September 3, 1943; 5:01 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 13,[1] Amdt. 20 to Rev. Supp. 1]

PROCESSED FOODS

Section 1407.1102 (f) is amended to read as follows:

(f) Home processed foods shall have the point value assigned to corresponding processed foods items, in the Official Tables of Point Values, except that the point value of an item of home processed foods shall in no event exceed 8 points per quart.

This amendment shall become effective September 8, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E. O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14473; Filed, September 3, 1943; 5:01 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 13,[2] Amdt. 60]

PROCESSED FOODS

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

A new section 5.11 (c) is added to read as follows:

(c) When a change is made in the point value of any processed food, a retailer is allowed one full business day after the change becomes effective in which to correct the point values which he has posted in compliance with paragraph (b) of this section.

This amendment shall become effective September 8, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14467; Filed, September 3, 1943; 4:59 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 16,[1] Amdt. 61]

MEAT, FATS, FISH AND CHEESES

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

Ration Order 16 is amended in the following respects:

1. The first sentence of section 6.9 (a) is amended by inserting the word "current" between the words "the" and "Official."

2. Section 6.9 (c) is added to read as follows:

(c) When a change is made in the point value of any food covered by this order, a retailer is allowed one full business day after the change becomes effective in which to correct the point values which he has posted in compliance with paragraph (b) of this section.

3. The first sentence of section 10.4 (c) is amended by inserting the word "current" between the words "the" and "Official."

4. Section 10.4 (c) (3) is added to read as follows:

(3) When a change is made in the point value of any food covered by this order, a retailer, wholesaler, or primary distributor is allowed one full business day after the change becomes effective in which to correct the point values which he has posted in compliance with subparagraph (2) of this section.

This amendment shall become effective September 8, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; and Supp. Dir. 1-M, 7 F.R. 8234; Food Directive 1, 8 F.R. 827; Food Dir. 3, 8 F.R. 2005; Food Dir. 5, 8 F.R. 2251; Food Dir. 6, 8 F.R. 3471; Food Dir. 7, 8 F.R. 3471)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14474; Filed, September 3, 1943; 5:00 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 13,[1] Amdt. 63]

PROCESSED FOODS; DRIED PRUNES AND RAISINS

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

Ration Order 13 is amended in the following respects:

1. Section 3.1 (a) (2) is added to read as follows:

(2) The first person, other than a dehydrator or grower of dried prunes or raisins, who "acquires" dried prunes or raisins from a dehydrator or grower of those fruits is considered to "produce" those processed foods if he is regularly engaged in the distribution of dried prunes or raisins and if more than 50 per cent of the dried prunes or raisins sold or transferred by him are sold or transferred to persons other than "consumers." However, a processor of dried prunes or raisins who also produces other processed foods for sale or transfer is deemed to be two separate processors with respect to those operations. His inventories and transfers of dried prunes or raisins must be treated separately from his inventories or transfers of other processed foods. In addition, a processor of dried prunes or raisins is not a dehydrator, grower, "wholesaler," or "retailer" with respect to those fruits, and he may not include those fruits in the inventory or transfers of any of his wholesale or retail establishments.

2. A new sentence is added between the second and third sentences within the parentheses immediately following the end of section 4.1 (a) (2) to read as follows:

This article does not apply, with respect to dried prunes or raisins, to a dehydrator, grower, or processor of those fruits.

3. A new sentence is added after the second sentence within the parentheses immediately following the end of section 5.1 (a) (3), to read as follows:

In addition, this article does not apply, with respect to dried prunes or raisins,

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*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 1840, 3949, 4892, 5318, 5341, 5757, 6138, 6964, 7589, 8069, 8705, 9203, 10085, 10089, 10728, 11447.

[2] 8 F.R. 11048, 11383.

[1] 8 F.R. 6446, 6614, 6620, 6687, 6840, 6960, 6961, 7115, 7268, 7281, 7455, 7492, 8357, 8540, 8614, 8844, 8869, 9014, 9025, 9217, 9305, 9886, 10085, 10511, 10655, 10763.

[1] 8 F.R. 11048, 11383, 11483, 11563, 11513, 11753.

to a dehydrator, grower or processor of those fruits, or with respect to dry beans, peas or lentils, to a country shipper or grower.

4. Section 5.3 (d) is added to read as follows:

(d) *Registration of persons who become retailers because of additions to the list of processed foods.* (1) A person who becomes a retailer because foods he keeps for sale or transfer at his establishment are added to the list of processed foods, must, within 10 days after his first full calendar month of operation following such addition, register that establishment, on OPA Form R–1302, in the same way that retailers registered between April 1 and April 10, 1943. He must give all the information called for by the form. However, he must show his sales and transfers of those foods from that establishment during the preceding calendar month, instead of during March 1943, and must report his point inventory at the end of the preceding calendar month, instead of at the end of March 1943. When he registers, he may get a certificate or, if he has excess inventory, he must give up points to the Office of Price Administration in the same way as retailers who register between April 1 and April 10, 1943.

(2) If he needs points to acquire stocks before the end of his first full month of operation following such addition to the list of processed foods, he may apply for a "certificate" to get processed foods. The application shall be made on OPA Form R–315, to the board or the "Washington Office," depending upon where he is required to register. A certificate may be issued to him any time before the end of that month. The number of points which it provides are part of his point inventory at the end of that month.

5. Section 6.11 is added to read as follows:

SEC. 6.11. *Users of dried or dehydrated fruits which are not processed foods are governed by special rules.* Any person who uses dried or dehydrated fruits, whether or not they are processed foods, in producing or manufacturing for sale or transfer any product which is not a processed food, is an industrial user. He must register under the provisions of section 6.7 in the same manner as a person who becomes an industrial user because the foods he uses in his operations are added to the list of processed foods. He shall include, in his registration, his use of dried or dehydrated fruits of any kind during each base period, and the board shall include that use in computing his allotment. However, he shall not include dried or dehydrated fruits other than dried prunes or raisins in reporting his inventory.

6. The first sentence of section 9.2 (a) is amended to read as follows:

Beginning March 1, 1943, only "retailers," "wholesaler," "processors," "country shippers," "growers," and dehydrators and growers of dried prunes or raisins may sell or transfer processed foods.

7. Section 9.10 is added to read as follows:

SEC. 9.10. *Permitted transfers of dried prunes or raisins, in exchange for points, by dehydrator or grower of fruit.* (a) Any dehydrator or grower of fruit who sells or transfers dried prunes or raisins, must do so only for points equal to the point value of the dried prunes or raisins sold or transferred. (Exceptions to this rule are set forth in section 10.17.)

(b) Points received by a dehydrator or grower of fruit during any month as a result of such sales or transfers, may not be used by him for any purpose. They must, between the 1st and 10th days of the following month, be given up to the board for the area where his principal place of business is located.

8. A new sentence is added at the end of section 10.2 (a) to read as follows:

Furthermore, neither a dehydrator, grower nor processor of dried prunes or raisins may exchange dried prunes or raisins for other processed foods.

9. Section 10.17 is added to read as follows:

SEC. 10.17 *Point-free transfers of dried prunes or raisins by a dehydrator or grower of fruit.* (a) No points need be given up for a sale or transfer of dried prunes or raisins by a dehydrator or grower of those fruits to a dehydrator, grower or processor of dried prunes or raisins.

(b) Any dehydrator or grower of fruit who sells or transfers dried prunes or raisins under this section, without receiving points, must keep a record showing, for each such sale or transfer, the amount sold or transferred, the name and address of the transferee and the date of sale or transfer. If the sale or transfer is made to a processor, the processor must give to the transferor, and the transferor must get from the processor, a written receipt containing the processor's OPA registration number and the information of which the transferor must keep a record as required by this paragraph. The receipt must be retained by the transferor and constitutes that record.

(c) Any dehydrator or grower of fruit and any processor who acquires dried prunes or raisins under this section, without surrendering points, must keep a record showing, for each such acquisition, the amount acquired, the name and address of the transferor and the date of sale or transfer.

10. Section 16.7 (a) (4) is revoked and paragraph (5) is redesignated (4).

11. A new sentence is inserted immediately preceding the last sentence of section 16.7 (a) to read as follows:

Such periodic reports must also be filed by the first person, other than a dehydrator or grower of fruit, who "acquires" dried or dehydrated fruit other than dried prunes or raisins from a dehydrator or grower of fruit if he is regularly engaged in the distribution of dried or dehydrated fruit and if more than 50 per cent of such fruits sold or transferred by him are sold or transferred to persons other than "consumers."

12. Section 21.1 (a) (10) (iv) is added to read as follows:

(iv) Dried prunes and raisins.

13. Section 21.1 (a) (12) is amended to read as follows:

(12) "Processor establishment" means any place where a "person" produces "processed foods" for sale or "transfer." This does not apply, with respect to dry beans, peas, or lentils, to "growers" or to "country shippers."

(i) A person is considered to "produce" if he:

(*a*) Bottles, cans or packs fruits, fruit juices, vegetables, vegetable juices, soups or baby foods, in hermetically sealed containers and sterilizes them by the use of heat; or

(*b*) Packs and freezes fruits or vegetables; or

(*c*) Packs fruit or vegetable juices from containers over one (1) gallon into hermetically sealed containers of one (1) gallon or less and sterilizes them by the use of heat; or

(*d*) Precooks dry beans, peas, or lentils; or

(*e*) Uses processed foods to produce other processed foods.

(ii) The first person, other than a dehydrator or grower of fruit, who "acquires" dried prunes or raisins from a dehydrator or grower of those fruits is considered to "produce" those processed foods if he is regularly engaged in the distribution of dried prunes or raisins and if more than 50 per cent of the dried prunes or raisins sold or transferred by him are sold or transferred to persons other than "consumers."

The term "processor establishment" also means any place to which a person imports processed foods into the United States, from any place outside the United States, for sale or transfer. It also includes a place at which a person does not produce or import processed foods, if he regularly keeps there, for sale or transfer, only processed foods which he himself produced or imported.

The term "processor establishment" also means a place where a person keeps, for sale or transfer, processed foods produced or imported by someone else, if the person keeping such processed foods also produces processed foods, whether at that place or elsewhere, and if he does not, in any one calendar year, acquire (at all his establishments together, of whatever type) for sale or transfer more processed foods produced or imported by someone else than 10 percent by weight of the processed foods he himself produced or imported in the previous calendar year.

Finally, there is one other case in which a place where a person keeps stocks of processed foods produced or im-

ported by someone else is a processor establishment. If he keeps those stocks at that place just to use them to produce other processed foods, that place is a processor establishment.

14. The second sentence of section 3.6 (a), up to the colon, is amended to read as follows:

However, a processor other than a processor of dried prunes or raisins, may use some of them for the following purposes:

15. A new undesignated paragraph is added to the end of section 3.6 (a) to read as follows:

A processor of dried prunes or raisins may use points he receives for sales or transfers of those fruits to get back dried prunes or raisins he sold or transferred.

This amendment shall become effective 12:01 A. M. September 5, 1943.

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

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14469; Filed, September 3, 1943; 4:59 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[RO 16,[1] Amdt. 14 to Supp. 1]

MEAT, FATS, FISH AND CHEESES

Section 1407.3027 (a) is amended to read as follows:

(a) Foods covered by this order shall have the point values set forth in the Official Tables of Consumer and Trade Point Values (No. 6) (OPA Forms R-1313, 1611 and 1612) which are made a part hereof.[2]

This amendment shall become effective at 12:01 a. m., September 5, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507 and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562, and Supp. Dir. 1-M, 7 F.R. 8234; Food Directive 1, 8 F.R. 827; Food Dir. 3, 8 F.R. 2005; Food Dir. 5, 8 F.R. 2251; Food Dir. 6, 8 F.R. 3471; Food Dir. 7, 8 F.R. 3471)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14464; Filed, September 3, 1943; 4:58 p. m.]

[1] 8 F.R. 3591, 3714, 4892, 5408, 5758, 6840, 7264, 7456, 7492, 7825, 8869, 9203, 10090, 11688.
[2] Filed as part of the original document.

PART 1418—TERRITORIES AND POSSESSIONS

[MPR 373,[1] Amdt. 13]

MAXIMUM PRICES IN THE TERRITORY OF HAWAII; SHOES AND SLIPPERS

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 373 is amended in the following respects:

1. Section 21 (c) (1) is amended by changing the wholesale and retail maximum prices of onions, red and yellow from "$3.05 per 50 lb. bag" and "$0.09 per lb." to "$3.50 per 50 lb. bag" and "$0.10 per lb."; by changing the wholesale maximum prices of potatoes, US #1 from "$4.70 per 100 lbs." to "$4.85 per 100 lbs."; and by changing the wholesale maximum prices of potatoes, combination from "$4.45 per 100 lbs." to "$4.20 per 100 lbs."

2. Section 21 (d) (1) is amended by adding a new type to the category "Apples", by changing the wholesale and retail maximum prices of "cantaloupes 36's and 45's" and by adding the category "Plums", all to read as follows:

	Wholesale maximum prices	Special institutional maximum prices	Retail maximum prices
Apples:			
Gravenstein	$5.25 per box	None	$0.18 per lb.
Cantaloupes:			
36's	$11.00 per case	None	$0.21 per lb.
45's	$11.00 per case	None	$0.21 per lb.
Plums:			
Santa Rosa and Duarte:			
3 x 4 x 4 and 4 x 4	$8.10 per crate	None	$0.39 per lb.
3 x 4 x 5 and 4 x 5	$7.50 per crate	None	$0.39 per lb.
4 x 5 x 5 and 5 x 5	$6.80 per crate	None	$0.39 per lb.
Kelsey:			
3 x 4	$7.60 per crate	None	$0.37 per lb.
4 x 4 and 4 x 5	$7.00 per crate	None	$0.37 per lb.
Sugar	$6.50 per crate	None	$0.34 per lb.

3. Section 22 (b) (4) is amended by deleting the word "Honolulu" and substituting the word "Hilo".

4. Section 47 is added to read as follows:

SEC. 47. *Maximum prices for shoes and slippers at wholesale and at retail.* (a) To what transactions, products and persons this ceiling applies.

(1) *What commodities are covered.* This section 47 applies to all shoes and slippers which are manufactured on, or imported from, the mainland, and which are classified as follows:

(i) *Women's and misses' shoes and slippers.* This applies to all feminine footwear commonly known as ladies', women's, girls' and misses' shoes and slippers, including but not limited to street, evening, play, sport, uniform, sandals and similar types.

(ii) *Men's and boys' shoes and slippers.* This applies to all masculine footwear commonly known as men's and boys' shoes and slippers, including but not limited to street, work, sport, play, boots, slippers and similar types.

(iii) *Children's shoes and slippers.* This applies to all footwear commonly known as children's shoes and slippers.

(iv) *Infant's shoes and slippers.* This applies to all infant's shoes and slippers, including but not limited to both hard-soled and soft-soled shoes and slippers.

(2) *What transactions are covered.* This section applies only to sales at wholesale and sales at retail of the shoes and slippers listed and described in paragraph (a) (1).

(3) All the provisions of this section shall become effective August 16, 1943, except as follows with respect to sales at retail of articles in inventory as of August 16, 1943:

(i) Such articles need not be priced under this section until October 4, 1943, *Provided*, That any such article which is the same or similar to an article received in inventory after August 16, 1943 shall not be sold at a price higher than the maximum price for such new article.

(b) Maximum prices for sales at wholesale.

(1) The maximum price for sales at wholesale of any article listed and described in paragraph (a) (1) shall be a price 1.20 times the "landed cost" of that article; *Provided* That:

(i) The jobber or wholesaler regularly carries such article in stock and has heretofore carried such article in stock; and

(ii) The particular article being priced was sold out of such stock; and

(iii) The particular article being priced was invoiced and shipped to the wholesaler or jobber.

(2) For articles imported directly from the mainland, "landed cost" shall be the total of the following amounts:

(i) An amount equal to the manufacturer's selling price.

(ii) An amount equal to the transportation charges, if any, actually incurred by the wholesaler for transportation from the mainland point at which the wholesaler received delivery, to the mainland port of shipment, (including Federal transportation tax and terminal charges), not in excess of public (common or contract) carrier rates.

(iii) An amount equal to mainland storage charges, and insurance in connection therewith, actually incurred by the wholesaler, but charges for storage and insurance in connection therewith in

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 5388, 6359, 6849, 7200, 7457, 8064, 8550, 10270, 10666, 10984, 11247, 11437.

excess of six months shall not be included.

(iv) An amount equal to cartage charges actually incurred by the wholesaler for cartage from warehouse to dock in port of shipment, not in excess of public (common or contract) carrier rates.

(v) An amount equal to charges for ocean freight, war risk and marine insurance actually incurred by the wholesaler; and there may be included in this amount Territorial tolls and tonnage tax as shown on the bill of lading. However, the amount by which any cost of war risk insurance exceeds the rates charged by the War Shipping Administration shall not be included but the type of coverage is at the discretion of the buyer or seller.

(vi) An amount equal to cartage charges in the port of entry in the Territory of Hawaii from dock to warehouse, computed at a rate not in excess of $1.20 per ton, weight or measurement, provided that the commodity is moved from the dock at the wholesaler's expense.

(3) For commodities received via another island in the Territory the wholesaler or jobber who satisfies the conditions as to inventory set forth in paragraph (b) (1) above shall calculate his maximum price for each article covered by this section by adding the amounts specified in the following subdivisions (i), (ii), (iii) and (iv):

(i) An amount equal to the maximum wholesale price in the island from which the article is transshipped as calculated under paragraph (b) (1) above.

(ii) An amount equal to cartage charges for cartage from the warehouse to the dock in the island from which the article was shipped calculated at the rate set forth in paragraph (b) (2) (vi) above, whether or not such cartage charges are actually incurred.

(iii) An amount equal to charges for ocean freight, war risk and marine insurance actually incurred by the wholesaler for transshipment between the islands and there may be included in this amount Territorial tolls and tonnage tax as shown on the bill of lading. However, the amount by which any cost of war risk insurance exceeds the rates charged by the War Shipping Administration shall not be included but the type of coverage is at the discretion of the buyer or seller.

(iv) An amount equal to cartage charges in the island on which the wholesaler is located, from dock to warehouse computed at a rate not in excess of the amount set forth in paragraph (b) (2) (vi) above, provided that the article is moved from the dock at the wholesaler's expense.

(4) The maximum price for sales at wholesale of any article listed and described in paragraph (a) (1) by a person who has not heretofore regularly carried such article in stock, and such article is not being sold out of stock, and such article was not invoiced and shipped to such person, shall be governed by Sections 2 and 3 of the General Maximum Price Regulation for Hawaii.

(5) Any person who regularly carries shoes and slippers in stock and sells at wholesale out of such stock and who receives in such stock a new article covered by paragraph (a) (1) not heretofore carried in stock may apply to the Office of Price Administration for a maximum price, setting forth the "landed cost" for such article as specified in paragraph (b) (2). The Office of Price Administration may fix a price for such new article.

(c) Maximum prices for sales at retail.

(1) The maximum price for any article listed and described in subparagraph (a) (1) which the retailer purchases from the manufacturer or from a person selling at wholesale pursuant to paragraph (b) (4) shall be a price 1.75 times the manufacturer's selling price for such article.

(2) The maximum price for any article listed and described in subparagraph (a) (1) which the retailer purchases from a local jobber or wholesaler who satisfies the conditions as to inventory set forth in paragraph (b) (1) shall be a price 1.50 times the invoice cost.

(3) The maximum price for any article listed and described in paragraph (a) (1) which the retailer purchases from a mainland jobber or wholesaler shall be a price 1.50 times the "landed cost" as calculated by paragraph (b) (2) above.

(d) *Application for approval of prices for nationally advertised articles.* Application may be made for approval of a price for an article listed and described in paragraph (a) (1) which is nationally advertised by the manufacturer thereof, who also requires that such article be sold at the prices established by such manufacturer. The applicant must set forth:

(1) Description of the article or line to be priced.

(2) Proof that the manufacturer has established a resale price and that such price is so marked on the article that any purchaser can know that it is a nationally advertised price.

(3) A statement that the seller will not sell such article at a price higher than such nationally advertised price. Such application need not be made where such nationally advertised price is not in excess of the maximum price as calculated under this section.

(e) *Records and reports*—(1) *Purchase records required of persons making sales at wholesale.* Every person making sales at wholesale of any article listed and described in paragraph (a) (1) shall keep and make available for examination by this Office for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, complete and accurate records of each purchase of each such article showing:

(i) The date of purchase and the date of receipt.

(ii) The name and address of the vendor.

(iii) The price paid.

(iv) The quantity purchased.

(v) The manufacturer's selling price. If the person did not purchase the article from the manufacturer but is relying upon his vendor's written statement of the manufacturer's selling price, he shall keep such statement and make it available for examination by this Office for a period of not less than two years after sale of the article.

(vi) All data including purchase, freight, and other invoices or memoranda reflecting the charges incurred by such person in arriving at his "landed cost". Data relating to "landed cost" need not be kept by a person making sales at wholesale pursuant to paragraph (b) (4).

(2) *Sales records required of persons making sales at wholesale.* Every person making sales at wholesale of any article listed and described in paragraph (a) (1) shall invoice each sale of each such article. The original invoice shall be delivered to the buyer and shall state:

(i) The date of sale.

(ii) Itemized list of articles sold.

(iii) The manufacturer's selling price for each such article if the maximum price at wholesale is determined under paragraph (b) (4).

(iv) Such person's ceiling price at wholesale for each article.

(v) The retailer's ceiling price for each article as calculated under paragraph (c). (Use by the wholesaler of a rubber stamp stating in effect "Your retail ceiling price is ------ times this invoice price," or "Your retail ceiling price is ------ times the manufacturer's selling price," as the case may be, will be considered compliance with this requirement. Blank spaces should, of course, be filled in with the appropriate multiple.)

A copy of this invoice shall be kept by the person making sales at wholesale, for examination by this Office for so long as the Emergency Price Control Act of 1942, as amended, remains in effect.

(3) *Purchase records required of persons making sales at retail.* Every person making sales at retail of any article listed and described in paragraph (a) (1) shall keep and make available for examination by this Office for so long as the Emergency Price Control Act of 1942, as amended, remains in effect complete and accurate records of each purchase of each such article showing:

(i) The date of receipt.

(ii) The name and address of the vendor.

(iii) The manufacturer's selling price if priced under paragraph (c) (1).

(iv) The invoice cost if priced under paragraph (c) (2).

(v) If priced under paragraph (c) (3) all data including freight and other invoices or memoranda reflecting the charges incurred by the retailer in arriving at his "landed cost".

(vi) The manufacturer's stock number, if available.

(vii) The retailer's stock number, if any.

(viii) The percentage used in determining the maximum price.

(ix) The retailer's ceiling price.

The retailer may list the information required above on each purchase invoice covering the article. If the retailer did not purchase the article from the manufacturer but is relying upon his supplier's written statement of the manufacturer's selling price he shall keep such statement and make it available for examination by this Office for so long as the Emergency Price Control Act of

1942, as amended, remains in effect. The retailer shall likewise keep and make available for examination by this office for so long as the Emergency Price Control Act of 1942, as amended, remains in effect his purchase invoice covering that article.

(4) *Sales records required of persons making sales at retail.* (i) Any retailer who has customarily given a purchaser a sales slip, receipt, or similar evidence of purchase shall continue to do so. Upon request from a purchaser any retailer regardless of previous custom shall give the purchaser a receipt showing the date, the name and address of the retailer, a description of the article sold and the price received for it.

(ii) Every retailer shall keep and make available for examination by this Office for so long as the Emergency Price Control Act of 1942, as amended, remains in effect records of the same kind he has customarily kept relating to the price charged for such article and in addition records showing as precisely as possible the basis upon which he determined the maximum price for such article.

(f) *Definitions.* When used in this section 47 the term:

(1) "Manufacturer's selling price" means: (i) except in the cases mentioned in subdivision (ii) below, the price at which the manufacturer of the article sold and invoiced it, less all discounts and allowances (except discounts for prompt payment, or parts thereof, up to 5 percent), and shall not include any transportation costs, marine or war risk insurance, storage charges, or any other charge;

(ii) In the case of an article sold pursuant to paragraph (b) (4) hereof, the price at which the manufacturer of the article sold and invoiced it to the wholesaler before deduction of discounts or commissions, but shall not include any transportation costs, marine or war risk insurance, storage charges, or any other charge.

(2) "Maximum price" means the maximum price established by this section adjusted to the nearest nickel.

(3) "Sale at wholesale" means a sale to any person other than an ultimate consumer, and includes any transaction by a person acting as agent of a seller, whether he guarantees the account or not.

(4) "Sale at retail" means a sale to an ultimate consumer.

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

(6) One article shall be deemed "similar" to another article if the first has the same use as the second, affords the purchaser fairly equivalent serviceability, and belongs to a type which would ordinarily be sold in the same price line. In determining the similarity of such article, differences merely in style or design which do not substantially affect use, or serviceability, or the price line in which such articles would ordinarily have been sold, shall not be taken into account.

This amendment shall become effective as follows:

(a) As to section 21 (c) (1) and (d) (1) as of August 2, 1943

(b) As to section 22 (b) (4) as of April 20, 1943.

(c) As to section 47 as of August 16, 1943.

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

(56 Stat. 23, 765; Pub. Law 151, 78th Cong; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14468; Filed, September 3, 1943; 4:59 p. m.]

PART 1448—EATING AND DRINKING ESTABLISHMENTS

[Restaurant MPR 1-3, Amdt. 1]

FOOD AND DRINK SOLD FOR IMMEDIATE CONSUMPTION IN CONNECTICUT

For the reasons set forth in the statement of considerations, issued simultaneously herewith, and under the authority vested in the District Director of the Connecticut District Office, Region I, by the Emergency Price Control Act of 1942, as amended, Executive Order 9250, Executive Order 9328 and General Order No. 50, issued by the Office of Price Administration; *It is hereby ordered,* That Restaurant Maximum Price Regulation No. 1-3 be amended in the following respects:

A new section, to be known as section 21, is added to read as follows:

SEC. 21. *Adjustments.* (a) The Office of Price Administration may adjust the maximum prices for any eating establishment under the following circumstances:

(1) The establishment will be forced to discontinue operations unless it is granted an adjustment of the maximum prices established by this regulation.

(2) Such discontinuance will result in serious inconvenience to consumers in that they will either be deprived of all restaurant service or will have to turn to other establishments that present substantial difficulties as to distance, hours of service, selection of meals or food items offered, capacity, or transportation.

(3) By reason of such discontinuance, the same meals or food items will cost the customers of the eating establishment as much or more than the proposed adjusted prices.

(b) If you are the proprietor of an eating establishment which satisfies the requirements specified above, you may apply for an adjustment of your maximum prices by submitting to the Connecticut District Office of the OPA a statement setting forth:

(1) Your name and address.

(2) A description of your eating establishment including: type of service rendered (such as cafeteria, table service, etc.), classes of meals offered (such as breakfast, lunch and dinner), number of persons served per day during the most recent thirty-day period, and such other information that may be useful in classifying your establishment. (In counting the number of persons served, any one who was served more than once is to be counted separately for each occasion he was served.

(3) The reasons why your customers will be seriously inconvenienced if you discontinue operations.

(4) The names and addresses of the three nearest eating places of the same type as yours.

(5) A list showing your present maximum prices and your requested adjusted prices.

(6) A profit and loss statement for your restaurant business for the most recent three-month accounting period, and a copy of your last income tax return if one was filed separately for your restaurant business.

This amendment No. 1 to Revised Maximum Price Regulation No. 1-3 shall become effective August 26, 1943.

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

Issued this 17th day of August 1943.

ANTHONY F. ARPAIA,
Acting District Director.

[F. R. Doc. 43-14475; Filed, September 3, 1943; 5:01 p. m.]

PART 1448—EATING AND DRINKING ESTABLISHMENTS

[Restaurant MPR 8-1, Amdt. 3]

FOOD AND DRINK SOLD FOR IMMEDIATE CONSUMPTION IN CALIFORNIA, OREGON, WASHINGTON AND NORTHERN IDAHO

For the reasons set forth in the statement of considerations issued simultaneously herewith, Restaurant Maximum Price Regulation No. 8-1 is hereby amended in the following respects:

Section 12 is amended to read as follows:

SEC. 12. *Relation to other maximum price regulations.* The provisions of this regulation shall supersede other regulations, including the General Maximum Price Regulation, now or hereafter issued by the Office of Price Administration, insofar as they establish maximum prices for meals and food items sold by eating and drinking places. However, a price charged during the seven-day period of this regulation shall not become a maximum price under this regulation if it exceeded the maximum price established by another regulation applicable at that time. In

such case the lawful maximum price applicable at that time shall be the maximum price hereunder.

This amendment shall become effective August 23, 1943.

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

Issued this 21st day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43-14476; Filed, September 3, 1943; 5:01 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Order 602, Under § 1499.3 (b) of GMPR]

BEN HUR PRODUCTS, INC.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.2139 *Authorization of maximum price for sales of "Bana-D-Sert", a banana flour dessert powder packed in four-ounce packages, thirty-six packages to the case, by Ben-Hur Products, Inc., 800-812 Traction Avenue, Los Angeles, California.* (a) On and after September 4, 1943, the maximum price for sales by Ben-Hur Products, Inc., 800-812 Traction Avenue, Los Angeles, California, of "Bana-D-Sert", a banana flour dessert powder manufactured by it, in chocolate, vanilla, banana and butterscotch flavors, shall be $3.55 per case of 36 four-ounce packages, delivered to wholesalers and other direct buyers, subject to a 2 percent discount for prompt payment.

(b) This Order No. 602 may be revoked or amended by the Price Administrator at any time.

(c) This Order No. 602 shall become effective September 4, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14477; Filed, September 3, 1943; 5:02 p. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 132,[1] Incl. Amdt. 3]

WATERPROOF RUBBER FOOTWEAR

Sections 1315.61a, 1315.61b, 1315.61c, 1315.61d, 1315.65a, and 1315.72 are added, and the preamble, §§ 1315.65, 1315.68 and 1315.70 are amended by Amendment 3, effective October 2, 1943, so that Maximum Price Regulation No. 132 shall read as follows:

In the judgment of the Price Administrator, the prices of waterproof rubber footwear have risen and are threatening further to rise to an extent and in a manner inconsistent with the purposes of the Emergency Price Control Act of 1942. The Price Administrator has ascertained and given due consideration to the prices of waterproof rubber footwear prevailing between October 1 and October 15, 1941, and has made adjustment for such relevant factors as he has determined and deemed to be of general applicability. So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation.

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

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, and in accordance with Procedural Regulation No. 1,[3] issued by the Office of Price Administration, Maximum Price Regulation No. 132 is hereby issued.

Insofar as this regulation uses specifications and standards which were not, prior to such use, in general use in the trade or industry affected, or insofar as their use was not lawfully required by another Government agency, the Administrator has determined, with respect to such standardization, that no practicable alternative exists for securing effective price control with respect to the commodities subject to this regulation.

Sec.

AUTHORITY: §§ 1315.61 to 1315.71, inclusive, issued under 56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

§ 1315.61 *Maximum prices for waterproof rubber footwear.* On and after May 11, 1942, regardless of any contract, agreement, lease or other obligation, no manufacturer shall sell or deliver waterproof rubber footwear and no person shall buy or receive waterproof rubber footwear from a manufacturer in the course of trade or business, at prices higher than the maximum prices set forth in Appendices A and B hereof, incorporated herein as §§ 1315.70 and 1315.71; and no person shall agree, offer, solicit or attempt to do any of the foregoing. The provisions of this section shall not be applicable to sales or deliveries of waterproof rubber footwear to a purchaser if prior to May 11, 1942, such waterproof rubber footwear had been received by a carrier, other than a carrier owned or controlled by the seller for shipment to such purchaser. The provisions of this section shall not be applicable to sales or deliveries of waterproof rubber footwear pursuant to contracts with any war procurement agency of the United States government, or with any person who contracts to sell the purchased waterproof rubber footwear to any war procurement agency of the United States government.

[§ 1315.61 as amended by Amendment 1, 7 F.R. 4294, effective 6-4-42]

[NOTE: Supplementary Order No. 31 (7 F.R. 9894; 8 F.R. 1312, 3702) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

§ 1315.61a *Terms and conditions of sale*—(a) *Credit charges.* The maximum prices established by this regulation shall not be increased by any charges for the extension of credit, unless (1) the manufacturer during December 1941, required payment of a separately stated additional charge for the extension of credit by purchasers of the same class on sales of the same or similar types of commodities, and (2) the amount charged for the extension of credit is not in excess of the charge the manufacturer had in effect during December 1941, for extension of credit involving the same amount and term.

(b) *Transportation costs.* No manufacturer shall require any purchaser, and no purchaser shall be permitted, to pay a larger proportion of transportation costs incurred in the delivery of waterproof rubber footwear than the manufacturer required purchasers of the same class to pay during December 1941, on deliveries of the same or similar types of commodities.

(c) *Service charges.* The maximum prices established by this regulation shall not be increased by any service charges, except that a service charge of 5 cents a pair may be added to the

[1] 7 F.R. 3161.

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

[3] Revised; 7 F.R. 8961; 8 F.R. 3313, 3533.

maximum price on all orders of six pairs or less.

§ 1315.61b *Sales for export.* The maximum price at which a manufacturer may make any export sales of any waterproof rubber footwear shall be determined in accordance with the provisions of the Second Revised Maximum Export Price Regulation[4] or any revisions thereto. When used in this section the phrase "export sales" has the meaning given to it by section 11 (a) of the Second Revised Maximum Export Price Regulation.

§ 1315.61c *Federal and state taxes.* Any tax upon or incident to, the sale, delivery or processing of waterproof rubber footwear imposed by any statute of the United States or statute or ordinance of any state or subdivision thereof, shall be treated as follows in determining the manufacturer's maximum price: If the statute or ordinance imposing such tax does not prohibit the manufacturer from stating and collecting the tax separately from the purchase price, and the manufacturer does separately state it, the manufacturer may collect, in addition to the maximum price, the amount of the tax actually paid by him or an amount equal to the amount of tax paid by any prior vendor and separately stated and collected from the manufacturer by the vendor from whom he purchased.

§ 1315.61d *Transfers of business or stock in trade.* If the business, assets or stock in trade are sold or otherwise transferred after May 11, 1942, and the transferee carries on the business, or continues to deal in the same type of commodities, in an establishment separate from any other establishment previously owned or operated by him, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no such transfer had taken place, and his obligation to keep records sufficient to verify such prices shall be the same. The transferor shall either preserve and make available, or turn over, to the transferee all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions of this regulation.

[§§ 1315.61a, 1315.61b, 1315.61c, and 1315.61d added by Amendment 3, effective 10–2–43]

§ 1315.62 *Less than maximum prices.* Lower prices than those set forth in Appendices A and B, (§§ 1315.70 and 1315.71) may be charged, demanded, paid or offered.

§ 1315.63 *Adjustable pricing.* No person subject to the provisions of this Maximum Price Regulation No. 132 shall enter into any agreement permitting the adjustment of the prices of waterproof rubber footwear to prices which may be higher than the maximum prices, except that any person may offer or agree to adjust or fix prices to or at prices not in excess of the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment or for adjustment or exception requires extended consideration, the Price Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

§ 1315.64 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 132 shall not be evaded whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase of or relating to waterproof rubber footwear, alone or in conjunction with any other commodity or by way of commission, service, transportation, or other charge, or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1315.65 *Records.* Every person making a sale or purchase, subject to this regulation, of waterproof rubber footwear after May 10, 1942, shall keep 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, complete and accurate records of each such sale or purchase showing the date thereof, the name and address of the buyer and seller, the price paid or received, and the quantity of each type, kind, size and quality of waterproof rubber footwear, sold or purchased.

[§ 1315.65 as amended by Amendment 3, effective 10–2–43]

§ 1315.65a *Reports.* (a) If any manufacturer begins producing any type of waterproof rubber footwear for the first time after May 10, 1942, such manufacturer shall submit data as to physical properties of such waterproof rubber footwear to the Office of Price Administration, in Washington, D. C., within fourteen days after he begins such production.

(b) Before or at the time of, first offering to sell any waterproof rubber footwear which must be priced under paragraph (b) of § 1315.70 the manufacturer shall file with the Office of Price Administration in Washington, D. C., a report with respect thereto which shall include the following:

(1) A description in detail of the waterproof rubber footwear;

(2) A statement of the reasons why the waterproof rubber footwear must be priced under paragraph (b) of § 1315.70;

(3) A unit cost analysis of the waterproof rubber footwear, including direct labor costs, direct materials costs, factory overhead costs and selling and administrative costs;

(4) Detailed data as to physical properties of the waterproof rubber footwear;

(5) The proposed maximum price for each class of purchasers;

(6) The method by which that price was determined; and

(7) A statement of the reasons why he believes that the proposed maximum price is in line with the level of prices established by this regulation.

[§ 1315.65a added by Amendment 3, effective 10–2–43]

§ 1315.66 *Enforcement.* (a) Persons violating any provisions of this Maximum Price Regulation No. 132 are subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided for by the Emergency Price Control Act of 1942.

(b) Persons who have evidence of any violation of this Maximum Price Regulation No. 132 or any price schedule, regulation or order issued by the Office of Price Administration, or of any acts or practices which constitute such a violation, are urged to communicate with the nearest field or regional office of the Office of Price Administration or its principal office in Washington, D. C.

§ 1315.67 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 132 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.

[§ 1315.67 as amended by Supplementary Order 26, 7 F.R. 8948]

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

§ 1315.68 *Definitions.* (a) When used in this Maximum Price Regulation No. 132 the term:

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

(2) "Manufacturer" means any person engaged in the production of waterproof rubber footwear.

(3) "Rubber" means substitute rubber and all forms and types of rubber, including synthetic, reclaimed and balata rubber.

[Paragraph (3) as amended by Amendment 3 effective 10–2–43]

(4) "Substitute rubber" means a substance made in whole or in part by a chemical process or from natural gums, resins, or oils which in physical properties sufficiently resembles natural or

[4] 8 F.R. 4132, 5987, 7662, 9998.

synthetic rubber to replace either of them for particular uses, including uses where only some and not all of the physical characteristics of natural or synthetic rubber are needed, and which serves the same uses as natural or synthetic rubber in the particular application in which it is applied.

(5) "Synthetic rubber" means a material obtained by chemical synthesis, possessing the approximate physical properties of natural rubber, when compared in either the vulcanized or unvulcanized condition, which can be vulcanized with sulphur or other chemicals with the application of heat, and which, when vulcanized, is capable of rapid elastic recovery after being stretched to at least twice its length at temperatures ranging from 0° F. to 150° F. at any humidity.

[Paragraphs (4) and (5), added by Amendment 3, effective 10-2-43]

(6) "War procurement agency" includes the War Department, the Department of the Navy, the United States Maritime Commission, and the Lend-Lease Section in the Procurement Division of the Treasury Department, or any agency of any of the foregoing.

[Paragraph (4) added by Amendment 1, 7 F.R. 4294, effective 6-4-42; redesignated (6) by Amendment 3, effective 10-2-43]

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

§ 1315.69 *Effective date.* This maximum Price Regulation No. 132 (§§ 1315.61 to 1315.71, inclusive) shall become effective May 11, 1942.

[Issued April 28, 1942]

§ 1315.70 *Appendix A: Maximum prices for waterproof rubber footwear produced after February 10, 1942*—(a) *Maximum prices for waterproof rubber footwear produced after February 10, 1942, that can meet certain specifications*—(1) *Applicability of this paragraph.* This paragraph is applicable to the following waterproof rubber footwear:

(i) *Waterproof rubber footwear produced after October 1, 1943, that can meet the specifications set forth in Appendix C.* Specifications for certain types of footwear are set forth in Appendix C. This paragraph applies to footwear produced after October 1, 1943, which can equal or exceed those specifications.

(ii) *Waterproof rubber footwear of types listed in Appendix C that was produced between February 10, 1942, and October 2, 1943, and can meet specifications filed with the Office of Price Administration.* This paragraph is also applicable to waterproof rubber footwear of the types listed in paragraph (a) of Appendix C that was produced between February 10, 1942, and October 2, 1943. However, this paragraph is applicable to such footwear only if it does not vary substantially from the manufacturer's specifications filed with the Office of Price Administration before May 25, 1942. A substantial variance from those specifications is a reduction in the total rubber hydrocarbon content of more than 10 percent or any other substantial change in the specifications originally filed.

(iii) *Waterproof rubber footwear of types not listed in Appendix C but which is listed in Table I of this Appendix A.* This paragraph is also applicable to waterproof rubber footwear of a type not listed in paragraph (a) of Appendix C but which is listed in Table I of this Appendix A. However, this paragraph is applicable to such footwear only if it is produced after February 10, 1942 and does not vary substantially from the manufacturer's specifications filed with the Office of Price Administration before May 25, 1942. A substantial variance from those specifications is a reduction in the total rubber hydrocarbon content of more than 10 percent or any other substantial change in the specifications originally filed.

(2) *Maximum prices.* In order to determine his maximum price for waterproof rubber footwear covered by this paragraph (a) the manufacturer shall deduct all discounts, allowances and any other deductions from the list price that he had in effect to a purchaser of the same class on December 3, 1941, from the price for the waterproof rubber footwear in question set forth in the following table:

TABLE I—CERTAIN WATERPROOF RUBBER FOOTWEAR PRODUCED AFTER FEBRUARY 10, 1942

PRICES FROM WHICH DISCOUNTS MUST BE DEDUCTED

Type	*Price per pair*
Boots, other than severe occupational:	
Men's short 14"	$2.60
Men's short 15"	2.75
Women's short	2.30
Men's stormking	4.05
Men's hip	4.65
Pacs, other than severe occupational:	
Men's 12" toplace pac	3.20
Men's lumberman's over, half heel (rubber part only)	2.00
Arctics:	
Men's 5-buckle rubber midweight bal	3.15
Men's 4-buckle rubber midweight bal	2.75
Men's 4-buckle cloth farmweight blucher	2.75
Men's 4-buckle height lightweight bal—rubber:	
a. Buckle	2.30
b. Strap	2.25
c. Slide	2.65

TABLE I—CERTAIN WATERPROOF RUBBER FOOTWEAR PRODUCED AFTER FEBRUARY 10, 1942—Continued

PRICES FROM WHICH DISCOUNTS MUST BE DEDUCTED—continued

Type	*Price per pair*
Arctics—Continued.	
Boy's 3-buckle lightweight bal—rubber	$2.00
Youth's 3-buckle lightweight bal—rubber	1.85
Women's 4-buckle height lightweight bal—rubber (10-inch style):	
a. Buckle	2.05
b. Strap	1.80
Men's 4-buckle lightweight bal—cloth	2.65
Boys' 3-buckle cloth:	
a. Cashmerette	2.20
b. Jersey	2.00
Youths' 3-buckle cloth:	
a. Cashmerette	2.00
b. Jersey	1.85
Gaiters:	
Women's 2-snap height rubber:	
a. Snap	1.15
b. Slide	1.50
Misses' 2-snap rubber	1.12
Child's 2-snap rubber	1.09
Rubbers:	
Men's work rubbers, storms and/or semi-storms	1.25
Boys' work rubbers, storms and/or semi-storms	1.20
Men's storms and/or S. A. overs (full lined)	1.10
Boys' storms and overs (full lined)	1.00
Youths' storms and overs (full lined)	.90
Women's overs (full lined)	.88
Growing girls' storms (full lined)	.88
Misses' storms (full lined)	.80
Child's storms (full lined)	.73
Women's footholds, calendered sole	.58
Rubbers, special construction:	
Men's sandal, molded	.85
Men's clog, molded	.67
Women's footholds, molded	.21
Women's footholds, latex, black, including pouch	.792
Women's footholds, latex, spotted, including pouch	.917
Severe occupational:	
Men's black short boot	3.15
Men's black short boot, steel toe	3.65
Men's black stormking boot	4.45
Men's black stormking boot, steel toe	4.95
Men's black short fire fighter boot:	
a. Duck	4.65
b. Felt	5.25
Men's black stormking fire fighter boot:	
a. Duck	6.15
b. Felt	6.75
Men's black hip boot	5.05
Men's black hip boot, steel toe	5.55
Men's black body boot	12.00
Men's black 15" lace mine pac	4.15
Men's black 15" lace mine pac, steel toe	4.65
Men's black work shoe	3.00
Men's black work shoe, steel toe	3.50
Men's black 2-buckle perfections	2.80
Men's black 10" mine pac	3.30
Men's black 10" mine pac, safety toe	3.60
Men's black 10" mine pac, steel toe	3.80
Neoprene Coated, Par-Grip Sole:	
Men's short boot, steel toe	4.40
Men's stormking, steel toe	5.95
Men's hip boot, steel toe	6.65
Men's rubber work shoe, steel toe	3.90

(b) *Maximum prices for waterproof rubber footwear produced after February 10, 1942, which is not covered by paragraph (a)*—(1) *Applicability of this paragraph.* This paragraph is applicable to waterproof rubber footwear produced after February 10, 1942, which is not covered by paragraph (a). This shall include all types of footwear not listed in Table I and all footwear listed in Table I which is not covered by paragraph (a).

(2) *Maximum prices.* The maximum price of waterproof rubber footwear covered by this paragraph shall be a price, in line with the level of maximum prices established by this regulation, determined by the seller after specific authorization from the Office of Price Administration. A seller who seeks such an authorization shall file the report required by paragraph (b) of § 1315.65a with the Office of Price Administration in Washington, D. C., before first offering to sell the waterproof rubber footwear or on October 15, 1943, whichever is the later date. Within thirty days after mailing the required report to the Office of Price Administration, the Office of Price Administration will either approve the maximum price proposed in the report or designate in writing a different maximum price in line with the level of prices established by this regulation. If thirty days have elapsed after the mailing of the required report, without the Office of Price Administration either approving the proposed maximum price or designating in writing a different maximum price, the price proposed by the manufacturer shall be the maximum price. The manufacturer may not accept payment for the waterproof rubber footwear until the proposed maximum price is approved by the Office of Price Administration or thirty days have elapsed after the mailing of the required report by the manufacturer to the Office of Price Administration. If the Office of Price Administration designates a maximum price in writing, payment may not be received at a price in excess of the price so designated.

[§ 1315.70 as amended by Amendment 3, effective 10-2-43]

§ 1315.71 *Appendix B: Maximum prices for waterproof rubber footwear produced on or before February 11, 1942.* The maximum price for any waterproof rubber footwear, produced on or before February 11, 1942, shall be the first applicable price, among the prices set forth in the following paragraphs (a) to (c), inclusive.

(a) The price stated in the printed or typewritten schedule or price list of the manufacturer in effect on December 3, 1941, less all trade, cash, quantity, advance buying, and other discounts, freight allowances and rebates, postage allowances and rebates, and any other deductions from the list price in effect for a purchaser of the same class on December 3, 1941.

(b) The highest net price at which the seller sold, contracted to sell, delivered, or transferred waterproof rubber footwear of the same kind and quality and in a similar amount to a purchaser of the same class on December 3, 1941.

(c) The last net price at which the seller sold, contracted to sell, delivered. or transferred waterproof rubber footwear of the same kind and quality and in a similar amount to a purchaser of the same class prior to December 3, 1941.

(d) The maximum price at which a manufacturer may sell or deliver any waterproof rubber footwear, produced on or before February 11, 1942, for export shall be determined in accordance with the provisions of the Maximum Export Price Regulation issued by the Office of Price Administration on April 25, 1942.

§ 1315.72 *Appendix C: Minimum specifications for certain types of waterproof rubber footwear*—(a) *What waterproof rubber footwear is covered by these specifications. These specifications* apply only to waterproof rubber footwear produced after October 1, 1943, of the following types:

(1) Short boot, men's 14".

(2) Farmweight cloth arctic, men's 4-buckle.

(3) Lightweight cloth arctic, men's 4-buckle and boys' and youths' 3-buckle.

(4) Work rubber, men's semi-storm and storm.

(5) Dress rubber, men's and boys' storm and over (soft back only); women's over; and youth's, growing girls', misses' and children's storm.

(6) Rubber gaiter, women's, misses' and children's.

(7) Midweight rubber arctic, men's 4-buckle.

(8) Lightweight rubber arctic, men's 4-buckle and boys' and youths' 3-buckle.

(b) *Applicable testing methods.* Testing shall be done by the methods provided by Federal Specifications ZZ-R-601a, General Specifications for Rubber Goods (Methods of Physical Tests and Chemical Analysis).

(c) *Substitution of other materials for materials required by these specifications.* Substitution of other materials for the materials required by these specifications is permissible only where there is a shortage of a required material due to war restrictions on production or distribution. In the case of such a substitution the material substituted must have fairly equivalent serviceability to the required material and must serve the same use in the particular application in which it is applied. Prior to making any such substitution the manufacturer shall notify the Office of Price Administration in Washington, D. C., of the cause of the shortage of the required material for which a substitution is being made. The report shall include a full description of the substitute material. This description shall include the same type of data as these specifications include for the original material, e. g., weight, thickness, bursting point and the like. If, upon examination of the report submitted by the manufacturer, the Office of Price Administration determines either that the substitute material does not give fairly equivalent serviceability or that the shortage of the required material is not due to war restrictions on production or distribution, the Office of Price Administration will notify the manufacturer that footwear produced with the substitute material after the date of notification will not meet these specifications.

(d) *General specifications.* The following minimum requirements are applicable to all footwear covered by these specifications, except that subparagraphs (2) and (3) are not applicable to any compound containing buna-S (GR-S).

(1) *Workmanship.* The footwear shall be free from any defects in workmanship which might impair its serviceability.

(2) *Rubber Compounds.* The rubber compounds shall show on analysis the amount of rubber hydrocarbons by volume, tensile strength and elongation indicated below:

Compounds	Minimum percent of total rubber hydrocarbons by volume	Minimum pounds tensile strength per square inch	Minimum percent elongation
Outsole	62	1200	----------
Friction	56	1100	350
Lining	63	1100	350
Upper	65	1500	380
Inner-parts	62	1000	----------
Heel (molded)	56	850	----------

The above minimum percent of total rubber hydrocarbons by volume includes the rubber hydrocarbons contained in reclaim rubber. If any change in the method of measurement of rubber hydrocarbons in reclaim rubber is adopted, the equivalent figures may be used.

(3) *Accelerated aging test.* After being subjected to a temperature of 158° F, plus or minus 2°, in air for seven days, the tensile strength shall not be less than 75 percent of its original value.

(4) *Resistance to abrasion.* When tested, as described in paragraph 8 under caption II, Physical Tests, Federal Specification ZZ-R-601a, the abrasive index of the sole compound shall be not less than 25 and the abrasive index of the molded-heel compound shall be not less than 21.

(5) *Lasts.* All footwear shall be made over each manufacturer's standard last equipment for the particular type of footwear.

(6) *Vulcanization.* All footwear shall be vulcanized under pressure to insure a compact unit.

(7) *Packaging.* All footwear shall be packed in standard commercial containers, so constructed as to insure acceptance by common or other carriers for safe transportation at the lowest rate to the point of delivery.

(8) *Brand name.* The manufacturer's brand name may be placed on the footwear.

(e) *Detailed specifications for men's 14" short boots.* In addition to the general specifications already set forth, men's 14" short boots must include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height of the boot inside of the back shall be at least 13¾ inches.

(2) *Leg and toe lining.* The leg and toe lining shall be made of a cotton fabric which weighs at least 5.3 ounces a square yard. This cotton fabric shall be either frictioned on one side with the friction compound or spreader coated and calender coated with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(3) *Leg form.* The leg form shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. The leg form may be omitted if the leg lining is frictioned on one side with the friction compound or spreader coated and calender coated with the lining compound to a thickness of at least 0.020 inch at the face of the calender.

(4) *Vamp form.* The vamp form shall be made of a cotton fabric which weighs at least 5.3 ounces a square yard. This cotton fabric shall be frictioned on both sides with the friction compound and calender coated with the lining compound to a thickness of at least 0.015 inch at the face of the calender. The calender coating of the vamp form to a thickness of at least 0.015 inch at the face of the calender may be omitted if either a gum inner-vamp or a toe-cap is used. If a gum inner-vamp is used, it shall be made of the inner-parts compound and shall be at least 0.015 inch thick. If a toe-cap is used, it shall be made of a cotton fabric which weighs at least 5.3 ounces a square yard. This cotton fabric shall be frictioned on both sides with the friction compound and calender coated with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(5) *Counter form.* The counter form shall be made of a cotton fabric which weighs at least 5.3 ounces a square yard and is frictioned on both sides with the friction compound.

(6) *Friction back stay or friction back strip.* (When used). The friction back stay or friction back strip shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound.

(7) *Insole.* The insole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is coated on one side with a good grade of stiffening compound.

(8) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard, and is frictioned on both sides with the friction compound. When used in combination the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound. Singly or in combination the total combined thickness of the insole, filler-sole and binder-sole shall be at least 0.175 inch thick.

(9) *Stiffening counter.* The stiffening counter shall be made of a good grade of stiffening compound and shall be at least 0.045 inch thick.

(10) *Gum leg cover.* The gum leg cover shall be made of the upper compound and shall be at least 0.020 inch thick.

(11) *Gum vamp.* The gum vamp shall be made of the upper compound and shall be at least 0.030 inch thick.

(12) *Gum Counter.* The gum counter shall be made of the upper compound and shall be at least 0.025 inch thick.

(13) *Gum ankle.* (When used). The gum ankle shall be made of the inner-parts compound and shall be at least 0.015 inch thick. The gum ankle may be incorporated in the gum leg running.

(14) *Gum heel stay.* (When used). The gum heel stay shall be made of a compound which meets the minimum requirements for the inner-parts compound and shall be 0.025 inch thick.

(15) *Gum back strip.* (When used). The friction back strip shall be covered by a gum back strip which shall be made of the upper compound and shall be at least 0.020 inch thick.

(16) *Top-bind.* The top-bind, which shall be placed at the top of the boot, shall be at least 5/16 inch wide and 0.030 inch thick. It shall be made of a compound which meets the minimum requirements for the inner-parts compound. A black enamel rivet and cap or an eyelet may be placed at the top of the boot in the back, through or below the top bind.

(17) *Heel and toe foxing.* A heel and toe knurled outside foxing or a plain inside foxing shall extend completely around the edge of the outsole. The knurled outside foxing shall be made of a compound which meets the minimum requirements for the outsole compound and shall be at least 0.030 inch thick. The plain inside foxing shall be made of a compound which meets the minimum requirements for the inner-parts compound and shall be at least 0.020 inch thick.

(18) *Outsole.* The outsole shall be made of the outsole compound. It shall be at least 0.250 inch at the ball and shall extend under the heel to a thickness of at least 0.100 inch.

(19) *Heels.* The heels shall be at least ½ inch thick at the thinnest point.

(20) *Finish.* Boots shall have a natural heater or lacquer finish.

(21) *Weight.* The weight of a pair of size nine finished boots shall be at least 3 pounds 6 ounces.

(f) *Detailed specifications for men's 4-buckle cloth farm-weight arctic.* In addition to the general specifications already set forth, men's 4-buckle cloth farm-weight arctics must include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height of the arctic, inside at the back and following the contour of last, shall be at least ten inches for size 9.

(2) *Leg and toe lining.* The leg and toe lining shall be made of a cotton fleece which weighs at least 6.5 ounces a square yard. This cotton fleece shall have a minimum Scott bursting strength of at least 45 pounds and shall be coated on one side with the lining compound. (See subparagraph (4)).

(3) *Pocket lining.* The pocket lining shall be a cotton fabric which weighs at least 3.2 ounces a square yard. This cotton fabric shall be coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(4) *Cloth quarter, vamp and gore.* The cloth quarter, vamp and gore shall be made of either cotton and reprocessed wool cashmerette which weighs at least 8.5 ounces a square yard, or a twill weave cotton fabric, which weighs at least 9.0 ounces a square yard. The total thickness of lining compound between lining and outer fabric shall be at least 0.016 inch. See subparagraph (2).

(5) *Fabric quarter stay and fabric heel piece.* The fabric quarter stay and fabric heel piece shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound.

(6) *Buckle straps.* The buckle straps shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard. This cotton fabric shall be frictioned on both sides and coated with a compound, which meets the minimum requirements of the upper compound, to a thickness of at least 0.006 inch at the face of the calendar. The buckle straps shall be folded and shall include two reinforcement cords of 10/2/3 Type A Hawser cord or an equivalent construction. The breaking strength of the cords shall be at least 12 pounds. The folded buckle straps shall be in such width as to suitably thread the manufacturer's standard types of buckle.

(7) *Buckles.* The buckles shall be the manufacturer's standard hook and ladder type.

(8) *Friction or gum inner-vamp.* Either a friction or a gum inner-vamp shall be used. If a friction inner-vamp is used, it shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. If a gum inner-vamp is used, it shall be at least 0.015 inch thick and shall be made of a compound which meets the minimum requirements for the inner-parts compound. When a gum inner vamp is used a collaret shall also be used. This collaret shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound.

(9) *Gum or friction binding.* (When used.) If a gum binding is used it shall be made of a compound, which meets the minimum requirements for the inner-parts compound, and shall be at least ¼ inch in width and 0.020 inch thick. If a friction binding is used, it shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard, is frictioned on both sides with the friction compound and is folded to form a bind.

(10) *Gum or fabric back stay.* Either a gum or fabric back stay shall be used. This gum back stay shall be made of a compound which meets the minimum requirements for the inner-parts compound and shall be at least 0.020 inch thick. The fabric back stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides, with the friction compound. The cotton fabric may also be coated on one side to a thickness of at least 0.006 inch at the face of the calender. All back stays shall be made in the manufacturer's standard shape.

(11) *Insole.* The insole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is coated on one side with a good grade of stiffening compound.

(12) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. In combination the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound. Singly or in combination the total thickness of the insole, binder-sole and filler-sole, shall be at least 0.125 inch.

(13) *Stiffening counter.* The stiffening counter shall be made of a good grade of stiffening compound and shall be at least 0.045 inch thick.

(14) *Heel and toe foxing.* The heel and toe foxing shall be made of a compound which meets the minimum requirements for the upper compound and shall be at least 0.025 inch thick.

(15) *Outsole.* The outsole shall be made of the outsole compound and shall be at least 0.190 inch thick at the ball and 0.250 inch thick at the back part of the heel.

(16) *Finish.* Arctics shall have a natural heater or lacquer finish.

(17) *Weight.* The weight of a pair of size nine finished arctics shall be at least 2 pounds 9 ounces.

(g) *Detailed specifications for men's 4-buckle, boys' 3-buckle and youths' 3-buckle light-weight arctics.* In addition to the general specifications already set forth, men's 4-buckle, boys' 3-buckle and youths' 3-buckle light-weight arctics shall include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height at the back of the arctic and following the contour of the last shall be at least 9⅛ inches for men's size 9, 7⅝ inches for boys' size 5, and 7⅛ inches for youths' size 1.

(2) *Leg and toe lining.* The leg and toe lining shall be made of a cotton fleece which weighs at least 5.5 ounces a square yard. This cotton fleece shall have a minimum Scott bursting strength of 45 pounds and shall be coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calendar. See subparagraph (4).

(3) *Pocket lining.* The pocket lining shall be a cotton sheeting which weighs at least 3.2 ounces a square yard and is coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(4) *Cloth quarter, vamp and gore.* The quarter, vamp and gore shall be made of either a cotton net or a square woven fabric. If a cotton net is used, it shall weigh at least 5.9 ounces a square yard. This cotton net shall have a minimum Scott bursting strength of 85 pounds and shall be coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender. If a square woven fabric is used, it shall weigh at least 6.4 ounces a square yard. This square woven fabric shall be coated on one side with the lining compound and the total thickness of the lining compound between the lining and the outer fabric shall be at least 0.016 inch. See subparagraph (2).

(5) *Fabric heel piece.* The fabric heel piece shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound.

(6) *Fabric quarter stay.* The quarter stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound.

(7) *Buckle straps.* The buckle straps shall be made of a cotton fabric which weighs at least 4.1 ounces a square yard, and is frictioned on both sides to an overall gauge of at least 0.025 inch thick. The buckle straps shall be folded and when so constructed shall include two reinforcement cords of 10/2/3 Type A Hawser cord or its equivalent. The breaking strength of the cords shall be at least 12 pounds. When 6.0 ounces a square yard or heavier cotton fabric is used it is not necessary to reinforce with cord. The folded buckle straps shall be in such widths as to suitably thread the manufacturer's standard type of buckle.

(8) *Buckles.* The buckle shall be of the manufacturer's standard hook and ladder type.

(9) *Friction or gum inner-vamp.* Either a friction or a gum inner-vamp shall be used. If a friction inner-vamp is used, it shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. If a gum inner-vamp is used it shall be at least 0.015 inch thick and shall be made of a compound which meets the minimum requirements for the inner-parts compound. When a gum inner-vamp is used, a collaret shall also be used. This collaret shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard and is frictioned on both sides with the friction compound.

(10) *Gum or friction binding.* (When used). If a gum binding is used it shall be made of a compound which meets the minimum requirements for the inner-parts compound and shall be at least ¼ inch in width and 0.020 inch thick. If a friction binding is used, it shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard, is frictioned on both sides with the friction compound and is folded to form a bind.

(11) *Gum or fabric back stay.* Either a gum or a fabric back stay shall be used. The gum back stay shall be made of a compound which meets the minimum requirements for the inner-parts compound and shall be at least 0.020 inch thick. The fabric back stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. All back stays used shall be made in the manufacturer's standard shape.

(12) *Insole.* The insole shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is coated with a good grade of stiffening compound.

(13) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination, the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other with a good grade of stiffening compound. Singly or in combination the total thickness of insole, binder sole and filler sole shall be at least 0.085 inch thick.

(14) *Stiffening counter.* The stiffening counter shall be made of a good grade of stiffening compound and shall be at least 0.045 inch thick.

(15) *Heel and toe foxing.* The heel and toe foxing shall be made of a compound, which meets the minimum requirements for the upper compound, and shall be at least 0.020 inch thick.

(16) *Outsole.* The outsole shall be made of the outsole compound. It shall be at least 0.120 inch thick at the ball and at least 0.200 inch thick at the back of the heel.

(17) *Finish.* Arctics shall have natural heater or bright finish.

(18) *Weight.* The weight of a pair of finished arctics shall be no less than the following:

Age and size:	*Weight*
Men's size 9	1 pound, 12 ounces.
Boys' size 5	1 pound, 7 ounces.
Youths' size 1	1 pound, 3 ounces.

(h) *Detailed specifications for men's work rubbers, semistorm and storm.* In addition to the general specifications already set forth, men's work rubbers, semistorm and storm, must include the component parts or alternatives listed below except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height at the back of the rubber, following the contour of the last shall be at least 3⅜ inches for men's size 9.

(2) *Lining.* The lining shall be made of a cotton net which weighs at least 6.3 ounces a square yard. This cotton net shall have a minimum Scott bursting strength of 85 pounds and shall be coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(3) *Counter and heel piece.* The counter shall be made of a good grade of stiffening compound and shall be at least 0.045 inch thick. The heel piece shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound. If the manufacturer so desires both parts may be combined and made from a cotton fabric, which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound to an overall gauge of at least 0.040 inch thick. When the combination counter and heel piece is placed on the outside of the upper, a gum heel piece not less than 0.025 inch thick shall be used. The combination counter and heel piece may be placed between the lining and the upper.

(4) *Insole.* The insole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is coated one one side with a good grade of stiffening compound.

(5) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound. Singly or in combination, the total combined thickness of the insole, binder sole and filler sole shall be at least 0.120 inch.

(6) *Toe-cap.* Either a friction or a gum toe-cap shall be used. If a friction toe-cap is used, it shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound. If a gum toe-cap is used, it shall be made of a compound which meets the minimum requirements for the upper compound and shall be at least 0.030 inch thick.

(7) *Upper.* The upper shall be made of the upper compound and shall be at least 0.030 inch thick.

(8) *Foxing.* The foxing shall be made of a compound, which meets the minimum requirements for the sole compound, and shall be at least 0.030 inch thick.

(9) *Gum bind.* The gum bind shall be made of a compound, which meets the minimum requirements for the sole compound and shall be at least $\frac{3}{16}$ inch wide and 0.030 inch thick. A separate bind shall not be required if the bind is engraved in the gum upper.

(10) *Outsole.* The outsole shall be made of the outsole compound and shall be at least 0.190 inch thick at the ball and 0.25 inch thick at the back part of the heel.

(11) *Finish.* Men's work rubbers shall have a natural heater, starch or lacquer finish.

(12) *Weight.* The weight of a pair of finished men's size 9 work rubbers shall be at least 1 pound 9 ounces.

(13) *Alternate construction.* The manufacturer may use the following alternate constructions if he uses all of the constructions listed below:

(i) The lining shall be made of a fabric which weighs at least 6.7 ounces a square yard and is coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender. (See subparagraph (2)).

(ii) Both fabric and gum toe-caps shall be used. (See subparagraph (6)).

(iii) When both the combination counter and gum heel piece are used (See subparagraph (3)), then the gauge for the upper (See subparagraph (7)), the gum toe-cap (See subparagraph (6)) and the gum heel piece (See subparagraph (3)) shall be at least 0.025 inch thick.

(i) *Detailed specifications for men's and boys' dress rubber, storm and over (soft back only); youths', growing girls, misses' and children's storm rubber and women's over.* In addition to the general specifications already set forth, men's and boys' dress rubber, storm and over (soft back only); youths', growing girls', misses' and children's storm rubber and women's over must include the component parts or alternatives listed below and must equal or exceed the following minimum specifications:

(1) *Height.* The height at the back, following the contour of the last, shall be at least 3⅜ inches for men's size 9. Other ages or genders and heel heights shall vary from this height in accordance with each manufacturer's usual grading.

(2) *Lining.* For men's, boys' and youths' sizes, the lining shall be made of a cotton net which weighs at least 5.4 ounces a square yard and has a minimum Scott bursting strength of 85 pounds. For women's, growing girls', misses' and children's sizes, the lining shall be made of a cotton net which weighs at least 4.0 ounces a square yard and has a minimum Scott bursting strength of 45 pounds. For all genders, the fabrics shall be coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(3) *Counter and heel piece.* The counter shall be made of a good grade of stiffening compound and shall be at least 0.045 inch thick. The heel piece shall be made of cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound. If the manufacturer so desires, both parts may be combined and made from a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound to an overall gauge of at least 0.030 inch thick. When the combination counter and heel piece is placed on the outside of the upper, a gum heel piece must be used. This gum heel piece shall be made of a compound which meets the minimum requirements for the upper compound and shall be at least 0.020 inch thick for men's, boys' and youths' sizes and 0.017 inch thick for women's, growing girls', misses' and children's sizes. The combination counter and heel piece may be placed between the lining and the upper.

(4) *Insole.* The insole shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is coated on one side with a good grade of stiffening compound.

(5) *Heel plug.* A heel plug shall be used on women's heels of 12/8 or higher. This heel plug shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard and is frictioned on one side and coated on the other side with a good grade of stiffening compound to a thickness of at least 0.035 inch. A fibre or hard rubber heel plug at least 0.040 inch thick may be used in place of the fabric heel plug.

(6) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination, the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound. Singly or in combination the total thickness of the insole, filler sole and binder sole shall be at least 0.070 inch, exclusive of the heel plug. (See subparagraph (5)).

(7) *Toe-cap.* Either a friction or a gum toe-cap shall be used, except that a gum toe-cap must be used on boys', youths', misses' and children's sizes. If a friction toe-cap is used, it shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound. If a gum toe-cap is used, it shall be made of the upper compound and shall be at least the gauge of the upper.

(8) *Upper.* The upper shall be made of the upper compound and shall be at least 0.020 inch thick for men's, boys' and youths' sizes and shall be at least 0.017 inch thick for women's, misses', growing girls and children's sizes.

(9) *Gum bind.* The gum bind shall be made of a compound which meets the minimum requirements for the sole compound. The gum bind shall be at least ⅛ inch wide and shall be at least the same gauge as the upper. A separate bind shall not be required if a bind is engraved in the gum upper.

(10) *Toe strip or foxing.* The toe strip or the foxing shall be made of a compound which meets the minimum requirements for the soling compound, shall be at least ¾ inch wide before application and shall be at least the same gauge as the upper. Neither a toe strip nor a foxing need be used where the manufacturer's process makes allowances for either of them in the upper itself.

(11) *Outsole.* The outsole shall be made of the outsole compound and shall be at least of the following thicknesses:

Age or gender	Inches thick at ball	Inches thick at back part of heel
Men's	0.100	0.160
Boys'	.120	.170
Youths'	.120	.170
Women's	.075	.150
Growing girls'	.075	.150
Misses'	.110	.160
Children's	.110	.160

(12) *Finish.* The finish shall be bright or lacquer.

(13) *Weight.* The weight of a pair of men's size 9 finished rubbers shall be at least 13 ounces. The minimum weight of other ages and genders shall vary in accordance with the manufacturer's grading.

(j) *Detailed specifications for rubber gaiters for women, misses and children.* The specifications are intended to cover the type of rubber gaiter commonly known as the "two snap rubber gaiter." However, because of the metal shortage no specific type of fastening has been required. In addition to the general specifications already set forth, such gaiters must include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height of the gaiter inside at the back shall be at least 6½ inches for women's low heel, size 5, 6½ inches for misses' size 13 and 5½ inches for children's size 10.

(2) *Leg lining.* The leg lining shall be made of a cotton fleece which weighs at least 5.5 ounces a square yard. This cotton fleece shall have a minimum Scott bursting strength of 45 pounds and shall be coated on one side with the lining compound to a thickness of at least 0.003 inch at the face of the calender, providing that the combined thickness of the lining coat and upper is at least 0.023 inch. The leg lining shall be either a one or two piece construction, shall be properly lapped or butted at the seam joining and shall be properly cemented to insure good adhesion. See subparagraph (12).

(3) *Fastener post stay.* The fastener post stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square

yard and is frictioned on both sides with the friction compound.

(4) *Front stay lining.* The front stay lining shall be made of a cotton fabric which weighs at least 4.0 ounces a square yard and is coated on one side with the lining compound to a thickness of at least 0.006 inch at the face of the calender.

(5) *Fabric front stay.* The fabric front stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. The front stay may be omitted if the front stay lining is made of a cotton fabric which weighs at least 6.3 ounces a square yard.

(6) *Fabric front stay hinge.* The fabric front stay hinge shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. The fabric front stay shall be properly placed at the lower front stay and the quarter joint.

(7) *Fabric counter.* The fabric counter shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound.

(8) *Fabric reinforcement strip.* The fabric reinforcement strip shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound. If the lining is of a one piece construction the fabric reinforcement strip may be omitted.

(9) *Insole.* The insole shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is coated on one side with a good grade of stiffening compound.

(10) *Heel plug.* A heel plug shall be used on women's heels of 12/8 or higher. The heel plug shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard and is frictioned on one side and coated on the other side with a good grade of stiffening compound to a thickness of at least 0.035 inch. A fibre or hard rubber heel plug of at least 0.040 inch thick may be used in the place of the fabric heel plug.

(11) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other side with a good grade of stiffening compound. Singly or in combination the total thickness of the insole, binder sole and filler sole shall be at least 0.070 inch, exclusive of the heel plug.

(12) *Gum upper and gum reinforcement back stay.* The gum upper and gum reinforcement back stay shall be made of the upper compound, shall be embossed with a plain, pebble, grosgrain, or similar design roll and shall be at least 0.017 inch thick. If the lining is of a one piece front join construction, the gum reinforcement back stay may be omitted. See subparagraph (2).

(13) *Gum front stay, gum back stay and gum counter.* The gum front stay, gum back stay and gum counter shall be made of the upper compound, shall be embossed with a plain, pebble, grosgrain or similar design roll, and shall be at least 0.017 inch thick. The gum back stay and gum counter may be combined into one unit.

(14) *Gum binding.* The gum binding shall extend from the top of the front stay to the top of the gaiter and shall extend completely around the gaiter upper at the top. The gum binding shall be made of the upper compound, and shall be at least 0.017 inch thick and $\frac{3}{16}$ inch wide.

(15) *Gum foxing.* The gum foxing shall be made of the upper compound, shall be plain or embossed and shall be at least 0.017 inch thick. The gum foxing shall extend completely around the forepart of the outsole from shank to shank.

(16) *Gum toe-cap.* The gum toe-cap shall be made in the manufacturer's standard shape and shall be made of a compound which meets the minimum requirements for the upper compound, shall be plain or embossed and shall be at least 0.017 inch thick. The gum front join or piping strip extending over the toe edge may be considered as a gum toe-cap.

(17) *Outsole.* The outsole shall be made of the sole compound and shall be at least of the following thicknesses: women's, 0.075 inch at the ball and 0.150 inch at the heel; misses', 0.110 inch at the ball and 0.160 inch at the heel; and children's, 0.110 inch at the ball and 0.160 inch at the heel.

(18) *Fasteners.* Fasteners shall be of the manufacturer's standard type.

(19) *Finish.* The finish shall be natural heater or lacquer.

(20) *Weight.* The weight of a pair of women's size 5 finished gaiter shall be at least 7.5 ounces. The weight of other ages shall vary from this weight in accordance with the manufacturer's grading.

(k) *Detailed specifications for men's 4-buckle rubber midweight arctic.* In addition to the general specifications already set forth, men's 4-buckle rubber midweight arctics shall include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications.

(1) *Height.* The height at the back of the arctic following the contour of the last, shall be at least 10 inches for men's size 9.

(2) *Leg and toe lining.* The leg and toe lining shall be made either of a cotton net which weighs at least 7.3 ounces a square yard, or of a cotton fleece which weighs at least 6.5 ounces a square yard. If the cotton net is used, it shall have a minimum Scott bursting strength of 85 pounds and shall be coated on one side with lining compound to a thickness of at least 0.006 inch at the face of the calender. If the cotton fleece is used, it shall have a minimum Scott bursting strength of 45 pounds and shall be coated on one side with lining compound to a thickness of at least 0.006 inch at the face of the calender.

(3) *Pocket lining.* The pocket lining shall be a cotton net which weighs at least 5.0 ounces a square yard and is coated on one side with lining compound to a thickness of at least 0.006 inch at the face of the calender.

(4) *Fabric backstay or optional back strip.* The fabric backstay or back strip shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard. This cotton fabric shall be frictioned on both sides with friction compound, or shall be frictioned on one side with friction compound and coated on the other side with lining compound to a thickness of at least 0.006 inch at the face of the calender.

(5) *Fabric front stay.* The fabric front stay shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard. This cotton fabric shall be frictioned on one side with friction compound and coated on the other side with lining compound to a thickness of at least 0.003 inch at the face of the calender.

(6) *Stiffening counter and fabric heel piece.* The stiffening counter shall be made of a good grade of stiffening compound and shall be at least 0.040 inch thick. This stiffening counter shall be used in conjunction with either a separate fabric heel piece, or a cotton fabric which weighs at least 5.0 ounces a square yard. If the heel piece is used, it shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard and is frictioned on both sides with the friction compound.

(7) *Fabric buckle stay cover.* The fabric buckle stay cover shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard, and is frictioned on both sides with friction compound. This cotton fabric either shall be covered with gum buckle stay covers made of upper compound of a thickness of at least 0.015 inch, or shall be coated with lining compound to a thickness of at least 0.010 inch at the face of the calender. It is optional to use a one-piece construction or separate buckle covers.

(8) *Fabric buckle-strap.* The buckle-strap shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard. This cotton fabric shall be frictioned on both sides with friction compound and coated on one side with lining compound to a thickness of at least 0.003 inch at the face of the calender. The buckle straps shall be folded and when so constructed shall include two reinforcement cords of 10/2/3 type A Hawser cord, or its equivalent. The breaking strength of the cords shall be at least 12 pounds. The folded buckle-straps shall be in such width as to suitably thread the manufacturer's standard type of buckle.

(9) *Buckles.* The buckles shall be the manufacturer's standard hook and ladder type.

(10) *Fabric or optional gum front chaffing stay or pocket stiffener.* The front chaffing stay or pocket stiffener shall be made either of a cotton fabric which weighs at least 3.2 ounces a square yard or of the inner parts compound. If a cotton fabric is used, it shall be frictioned on one side with friction compound, or coated on one side with the lining compound to a thickness of at least 0.003 inch at the face of the calender. If the inner parts compound is used, it shall be at least 0.015 inch thick.

(11) *Friction or optional gum inner-vamp.* Either a friction or a gum inner-vamp shall be used. If a friction inner-vamp is used, it shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard, and is either frictioned on both sides with the friction compound, or coated on both sides with the lining compound to a thickness of at least 0.003 inches at the face of the calender. If a gum inner-vamp is used, it shall be at least 0.025 inch thick and shall be made of a compound which meets the minimum requirements for the inner-parts compound.

(12) *Insole.* The insole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard, and is coated on one side with a good grade of stiffening compound.

(13) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination, the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound, and coated on the other with a good grade of stiffening compound. Singly or in combination, the total thickness of the insole, binder sole and filler sole shall be at least 0.120 inch.

(14) *Gum quarter.* The gum quarter shall be made of the upper compound and shall be at least 0.025 inch thick.

(15) *Gum pocket.* The gum pocket shall be made of the upper compound and shall be at least 0.020 inch thick.

(16) *Gum heel piece.* The gum heel piece shall be made of a compound which meets the minimum requirements of the outsole compound and shall be at least 0.025 inch thick.

(17) *Gum front stay.* The gum front stay shall be made of compound which meets the minimum requirements of the outsole compound, shall be embossed with a plain, pebble, grosgrain or similar design on the outer surface, and shall be at least 0.025 inch thick.

(18) *Gum vamp.* The gum vamp shall be made of the upper compound and shall be at least 0.025 inch thick.

(19) *Gum toe cap (When used).* The gum toe cap may be omitted if a fabric inner vamp is used. If the gum toe cap is used, it shall be made of a compound which meets the minimum requirements for the outsole compound, and shall be at least 0.025 inch thick.

(20) *Gum bind.* The gum bind shall be made of a compound which meets the minimum requirements for the outsole compound, shall be placed at the top of the arctic, and shall be at least 0.025 inch thick and 5/16 inch wide. A separate bind shall not be required if the bind is engraved in the gum upper.

(21) *Gum foxing; heel and toe.* The heel and toe foxing shall be made of a compound which meets the minimum requirements of the outsole compound, shall have a design on its surface and shall be at least 0.030 inch thick at its thinnest point.

(22) *Gum outsole.* The outsole shall be made of the outsole compound and shall be at least 0.190 inch thick at the ball and 0.250 inch thick at the back part of the heel.

(23) *Finish.* Arctics shall have a natural heater or lacquer finish.

(24) *Weight.* The weight of a pair of men's size 9 finished arctics shall be no less than two pounds nine ounces.

(l) *Detailed specifications for men's 4-buckle, boys' 3-buckle and youths' 3-buckle light-weight rubber arctics.* In addition to the general specifications already set forth, men's 4-buckle, boys' 3-buckle and youths' 3-buckle light-weight arctics shall include the component parts or alternatives listed below, except where the phrase "when used" is employed, and must equal or exceed the following minimum specifications:

(1) *Height.* The height at the back of the arctic following the contour of the last shall be at least 9 3/8 inches for men's size 9, 7 3/8 inches for boys' size 5, and 7 1/8 inches for youths' size 1.

(2) *Leg and toe lining.* The leg and toe lining shall be made of a cotton fleece which weighs at least 5.5 ounces a square yard. This cotton fleece shall have a minimum Scott bursting strength of 45 pounds, and shall be coated on one side with the lining compound to a thickness of at least 0.003 inch at the face of the calender.

(3) *Pocket lining.* The pocket lining shall be made of a cotton net which weighs at least 4.0 ounces a square yard, and is coated on one side with the lining compound to a thickness of at least 0.003 inch at the face of the calender.

(4) *Fabric back stay or optional back strip.* The fabric back stay or back strip shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is frictioned on both sides with the friction compound.

(5) *Fabric front join stay.* The fabric front join stay shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard, and is either frictioned on both sides with the friction compound, or frictioned on one side with the friction compound and coated on the other side with lining compound to a thickness of at least 0.003 inch at the face of the calender.

(6) *Fabric counter.* The fabric counter shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is either frictioned on both sides with the friction compound, or frictioned on one side with friction compound and coated on the other side with a good grade of stiffening compound to a thickness of at least 0.040 inch.

(7) *Fabric buckle stay cover.* The fabric buckle stay cover shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard. This cotton fabric shall be frictioned on both sides with the friction compound and either covered with gum buckle stay covers made of upper compound of a minimum thickness of 0.015 inch or coated with

lining compound to a thickness of at least 0.010 inch at the face of the calender. If a minimum 4 strand tire cord fabric or a square woven fabric weighing at least 5.3 ounces a square yard and coated with lining compound, or frictioned with friction compound and doubled to itself, is used for the buckle strap, this strap need be covered only with a gum buckle stay cover which is made of the upper compound and is at least 0.015 inch thick. It is optional to use a one-piece construction or separate buckle covers.

(8) *Fabric buckle strap.* The fabric buckle strap shall be made of a cotton fabric which weighs at least 5.0 ounces a square yard. This cotton fabric shall be frictioned on both sides with friction compound and coated on one side with lining compound to a thickness of at least 0.003 inch at the face of the calender. The buckle strap shall be folded and when so constructed shall include two reinforcement cords of 10 2/3 Type A Hawser cord or its equivalent. The breaking strength of the cords shall be at least 12 pounds. When 5.3 ounces a square yard or heavier cotton fabric is used, it is not necessary to reinforce with cord. The folded buckle strap shall be in such width as to suitably thread the manufacturer's standard type of buckle.

(9) *Buckles.* The buckle shall be of the manufacturer's standard hook and ladder type.

(10) *Fabric or optional gum front chaffing stay or pocket stiffener.* The front chaffing stay or pocket stiffener shall be made either of a cotton fabric which weighs at least 2.7 ounces a square yard or of the inner parts compound. If the cotton fabric is used, it shall be either frictioned on one side with friction compound, or coated on one side with lining compound to a thickness of at least 0.003 inch at the face of the calender. If the inner parts compound is used, it shall be at least 0.020 inch thick.

(11) *Insole.* The insole shall be made of a cotton fabric which weighs at least 2.7 ounces a square yard and is coated with a good grade of stiffening compound.

(12) *Binder sole and filler sole.* When used singly the filler sole shall be made of a good grade of stiffening compound and a binder sole shall be added. The binder sole shall be made of a cotton fabric which weighs at least 3.2 ounces a square yard and is frictioned on both sides with the friction compound. When used in combination, the binder sole shall be made of a cotton fabric which weighs at least 1.8 ounces a square yard. This cotton fabric shall be frictioned on one side with the friction compound and coated on the other with a good grade of stiffening compound. Singly or in combination, the total thickness of the insole, binder sole and filler sole shall be at least 0.070 inch.

(13) *Gum quarter.* The gum quarter shall be made of the upper compound and shall be at least 0.020 inch thick.

(14) *Gum pocket.* The gum pocket shall be made either of the upper compound or of a knitted fabric. If the upper compound is used, it shall be at least 0.020 inch thick. If a knitted fabric is used, it shall weight at least 4.0 ounces a square yard, and shall be coated with lining compound to an over all thickness of at least 0.030 inch.

(15) *Gum heel piece.* The gum heel piece may be one or two pieces. It shall be made of a compound which meets the minimum requirements of the outsole compound and shall be at least 0.020 inch thick.

(16) *Gum front stay.* The gum front stay shall be made of a compound which meets the minimum requirements of the outsole compound and shall be at least 0.020 inch thick.

(17) *Gum top bind.* The gum top bind shall be made of a compound which meets the minimum requirements of the outsole compound, shall be placed at the top of the arctic and shall be at least 0.025 inch thick and at least ¼ inch wide.

(18) *Gum foxing.* The foxing shall be made of the outsole compound and shall be at least 0.020 inch thick.

(19) *Gum outsole.* The outsole shall be made of the outsole compound and shall be at least 0.120 inch thick at the ball and at least 0.195 inch thick at the back of the heel.

(20) *Finish.* Arctics shall have a natural heater or lacquer finish.

(21) *Weight.* The weight of a pair of finished arctics shall be no less than the following:

Age and size:	*Weight*
Men's—Size 9	1 pound, 12 ounces.
Boys'—Size 5	1 pound, 7 ounces.
Youths'—Size 1	1 pound, 3 ounces.

[§ 1315.72 added by Amendment 3, effective 10-2-43]

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

Issued this 2d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14503; Filed, September 4, 1943; 11:59 a. m.]

PART 1314—RAW MATERIALS FOR SHOES AND LEATHER PRODUCTS

[RPS 9,[1] Amdt. 4]

HIDES, KIPS AND CALFSKINS

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 Price Schedule No. 9 is amended in the following respect:

The effective date of Amendment 3 to Revised Price Schedule No. 9 is hereby changed from August 26, 1943 to October 1, 1943.

This amendment shall become effective September 3, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14466; Filed, September 3, 1943; 4:58 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[R. 13,[2] Amdt. 66]

PROCESSED FOODS: PACKAGED COMBINATION DINNERS

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

Section 21.1 (a) (10) (v) is added to read as follows:

(v) The combination of grated-dehydrated cheese (weighing not more than one and one-half ounces) and rationed tomato sauce, when packed in combination dinners (such as spaghetti or macaroni dinners).

This amendment shall become effective 12:01 a. m., September 5, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421, 507, and 729, 77th Cong.; E.O. 9125, 7 F.R. 2719; E.O. 9280, 7 F.R. 10179; WPB Directive 1, 7 F.R. 562; Food Directive 3, 8 F.R. 2005, and Food Directive 5, 8 F.R. 2251)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14465; Filed, September 3, 1943; 4:58 p. m.]

PART 1439—UNPROCESSED AGRICULTURAL COMMODITIES

[MPR 371,[3] Amdt. 1]

ONION SETS

A statement of the considerations involved in the issuance of this amend-

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 1227, 2000, 2132, 5706, 8948, 8 F.R. 2997, 11676.

[2] 8 F.R. 11048, 11383, 11483, 11563, 11513, 11753, 11812.

[3] 8 F.R. 4922.

ment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 371 is amended in the following respects:

1. Section 5 (a) (2) is amended to read as follows:

(2) "Each seller" includes each grower, dealer, wholesaler, wholesale outlet, retailer, retail outlet and every other person selling onion sets.

2. Section 5 (a) (11) is amended to read as follows:

(11) "Each class of sales or deliveries" means all of the sales or deliveries of such onion sets by each seller during the period between February 10 and 15, 1943 to one of the following groups or classes of buyers or recipents: dealers, wholesalers, wholesale outlets, retailers, retail outlets, commercial users and ultimate users.

This amendment shall become effective September 9, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9323, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14463; Filed, September 3, 1943; 4:57 p. m.]

PART 1303—ZINC

[RPS 81,[1] Amdt. 3]

PRIMARY SLAB ZINC

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 Price Schedule No. 81 is amended in the following respects:

1. Section 1303.51 is amended to read as follows:

§ 1303.51 *Maximum prices on sales of primary slab zinc.* On and after January 29, 1942, regardless of the terms of any contract of sale or purchase, or other commitment, no person shall sell, offer to sell, deliver or transfer primary slab zinc, and no person shall buy, offer to buy, or accept delivery of primary slab zinc in the course of trade or business, at prices higher than the maximum prices set forth in Appendix A hereof, incorporated herein as § 1303.59: *Provided,* That any person may sell, offer to sell, deliver or transfer primary slab zinc to the Metals Reserve Company or any other government department, agency or corporation approved in writing by the Office of Price Administration and Metals Reserve Company or any other government department, agency or corporation so approved by the Office of Price Administration, may buy, offer to buy, or accept delivery of primary slab zinc without regard to the provisions of Revised Price Schedule No. 81.

2. Section 1303.51b is added to read as follows:

§ 1303.51b *Import purchases, sales of imported primary slab zinc, and sales of primary slab zinc involving transfer of drawback certificate.* (a) Except as provided in § 1303.51, no person shall import primary slab zinc into the continental United States at a delivered cost to him higher than the applicable maximum price established in § 1303.59 plus the actual amount of United States import duty paid on such slab zinc.

(b) Except as provided in § 1303.51, the maximum prices set forth in § 1303.59 shall apply to all sales and deliveries of imported primary slab zinc: *Provided,* That on sales and deliveries of primary slab zinc, if the seller has a claim to a drawback of import duty and assigns or transfers his claim to the buyer, the maximum price for such slab zinc established by § 1303.59 may be increased by the amount of the drawback.

3. Paragraph (c) of § 1303.57 is amended to read as follows:

(c) "Point of shipment" means the point at which primary slab zinc is first loaded on a conveyance for transportation directly to the buyer's receiving point. This is usually the seller's plant, warehouse, or yard, but if the slab zinc is shipped directly to the buyer's receiving point from some point other than the seller's plant, warehouse, or yard, such other point is the point of shipment. In the case of primary slab zinc shipped by water from outside the limits of the continental United States the point of shipment means the place within the limits of the continental United States where the material is loaded on a conveyance for transportation directly to the buyer's receiving point. If such zinc is brought into the continental United States by overland shipment from Mexico or Canada, the point of shipment means the freight station in the continental United States or at nearest the point on the boundary between the United States and Mexico or Canada, as the case may be, at which the primary slab zinc first enters the United States.

This amendment shall become effective September 10, 1943.

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

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14531; Filed, September 4, 1943; 4:34 p. m.]

PART 1305—ADMINISTRATION

[Supp. Order, 27,[1] Amdt. 1]

SALES BY POST EXCHANGES AND SIMILAR STORES

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 1305.32 (a) is amended by changing the word "commodity" to read "commodity or service."

This amendment shall become effective September 10, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14532; Filed, September 4, 1943; 4:33 p. m.]

PART 1309—COPPER

[RPS 15,[1] Amdt. 3]

COPPER

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 Price Schedule No. 15 is amended in the following respects:

1. Section 1309.51a is added to read as follows:

§ 1309.51a *Import purchases, sales of imported copper, and sales of copper involving transfer of drawback certificate.* (a) Except as provided in § 1309.51 (a), no person shall import copper into the continental United States at a delivered cost to him higher than the applicable maximum price established in § 1309.60 plus the actual amount of United States import tax paid on such copper.

(b) Except as provided in § 1309.51(a), the maximum prices set forth in § 1309.60 shall apply to all sales and deliveries of imported copper: *Provided,* That on sales and deliveries of copper, if the seller has a claim to a drawback of import tax and assigns or transfers his claim to the buyer, the maximum price for copper established by § 1309.60 may be increased by the amount of the drawback.

2. Paragraph (e) is added to §1309.58 to read as follows:

(e) "Shipping point" means the point at which copper is first loaded on a conveyance for transportation directly to the buyer's receiving point. This is usually the seller's plant, warehouse, or yard, but if the copper is shipped directly to the buyer's receiving point from some point other than the seller's plant, warehouse or yard, such other point is the shipping point. In the case of copper shipped by water outside the limits of the continental United States the shipping point means the place within the limits of the continental United States where the material is loaded on a conveyance for transportation directly to the buyer's receiving point. If such copper is brought into the continental United States by overland shipment from Mexico or Canada, the shipping point means the freight station in the continental United States at or nearest

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 1356, 2000, 2132, 2997, 8948.

[1] 7 F.R. 9229.

[1] 7 F.R. 1237, 2132, 2944, 5811, 8948.

the point on the boundary between the United States and Mexico or Canada, as the case may be, at which the copper first enters the United States.

This amendment shall become effective September 10, 1943.

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

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14540; Filed, September 4, 1943; 4:37 p. m.]

PART 1337—RAYON

[MPR 167,[1] Amdt. 5]

RAYON YARN AND STAPLE FIBRE

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. 167 is amended in the following respect.

Section 1337.42 (b) is amended by adding thereto the following proviso:

Provided, That the seller may, in sales of not more than 10,000 pounds of rayon yarn and staple fiber per month to any one purchaser, require payment of net cash without reducing the maximum prices established herein by such anticipation discount.

Effective this 10th day of September 1943.

(Public Laws 421 and 729, 77th Cong.; Public Laws 151, 78th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14533; Filed, September 4, 1943; 4:31 p. m.]

PART 1340—FUEL

[MPR 121,[2] Amdt. 23]

MISCELLANEOUS SOLID FUELS DELIVERED FROM PRODUCING FACILITIES

A statement of 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. 121 is amended in the following respects:

1. Section 1340.249 (c) (1) is hereby revoked.

2. Section 1340.249 (c) (2) is hereby revoked.

3. Section 1340.249 (c) (3) is amended to read as follows:

(3) If the maximum price cannot be determined under paragraph (a) or (b) of this section, the maximum price for the sale of miscellaneous solid fuel by a producer or distributor shall be the price set by the Office of Price Administration in line with the level of maximum prices established for competitive miscellaneous solid fuels. The producer or distributor shall apply by letter to Office of Price Administration, Washington, D. C., for the establishment of such a maximum price, setting forth (i) a description of the miscellaneous solid fuel for which a maximum price is to be established; (ii) the reasons why such price cannot otherwise be determined; (iii) the maximum price requested by the applicant and a detailed explanation of how such price was determined; and (iv) the reasons why the applicant believes such price to be in line with the level of maximum prices otherwise established for competitive miscellaneous solid fuels. The Office of Price Administration may require the applicant to furnish additional relevant information, if necessary, and may approve, disapprove, or make adjustments in the maximum price requested. Any maximum price established pursuant to this subparagraph (3) shall be subject to adjustment at any time.

4. Section 1340.249 (c) (4) is added to read as follows:

(4) The maximum price of a producer or distributor for the sales of a miscellaneous solid fuel that has been determined by reference to a competitor's price or the price established by such person for the most nearly similar sale of a miscellaneous solid fuel under former paragraph (c) (1) or (c) (2) of this section shall remain as so established and such producer or distributor may not make application for the establishment of a new maximum price for sales of such miscellaneous solid fuels under the provisions of subparagraph (3) above.

This amendment shall become effective September 10, 1943.

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

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14535; Filed, September 4, 1943; 4:33 p. m.]

PART 1340—FUEL

[MPR 436,[1] Amdt. 2]

CRUDE PETROLEUM AND PETROLEUM AND NATURAL GAS

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 8 (a) (2) is added to read as follows:

(2) *Smart Field.* The maximum price at the receiving tank for crude petroleum of 40° A. P. I. gravity and above, produced in the Smart Field in Columbia County, Arkansas shall be $1.18 per barrel with the customary differentials for lower gravity crudes.

This amendment shall become effective September 10, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9255, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14534; Filed, September 4, 1943; 4:33 p. m.]

PART 1355—LEAD

[RPS 69,[1] Amdt. 5]

PRIMARY LEAD

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 Price Schedule No. 69 is amended in the following respects:

1. Section 1355.1 is amended to read as follows:

§ 1355.1 *Maximum prices for primary lead.* On and after January 15, 1942, regardless of the terms of any contract of sale or purchase, or other commitment, no person shall sell, offer to sell, deliver or transfer primary lead, and no person shall buy, offer to buy, or accept delivery of primary lead in the course of trade or business at prices higher than the maximum prices set forth in Appendix A hereof, incorporated herein as § 1355.9: *Provided,* That any person may sell, offer to sell, deliver or transfer primary lead to the Metals Reserve Company or any other government department, agency, or corporation previously approved in writing by the Office of Price Administration, and Metals Reserve Company or any other government department, agency or corporation so approved by the Office of Price Administration, may buy, offer to buy, or accept delivery of primary lead without regard to the provisions of Revised Price Schedule No. 69.

2. Section 1355.1b is added to read as follows:

§ 1355b *Import purchases, sales of imported primary lead, and sales of primary lead involving transfer of drawback certificate.* (a) Except as provided in § 1355.1, no person shall import primary lead into the continental United States at a delivered cost to him higher than the applicable maximum price established in § 1355.9 plus the actual amount

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 4662, 6895, 7403, 8948, 10448; 8 F.R. 1642.

[2] 7 F.R. 3237, 3989, 4483, 5941, 6002, 6386, 8587, 8521, 8938, 8948, 10529; 8 F.R. 1895, 4179, 5757, 6261, 6959, 6957, 7599, 8065, 9992, 10358, 10432, 10936.

[1] 8 F.R. 11369.

[1] 7 F.R. 1339, 2132, 2278, 2997, 8948; 8 F.R. 612, 3948.

of United States import duty paid on such lead.

(b) Except as provided in § 1355.1, the maximum prices set forth in § 1355.9 shall apply to all sales and deliveries of imported primary lead: *Provided,* That on sales and deliveries of primary lead, if the seller has a claim to a drawback of import duty and assigns or transfers his claim to the buyer, the maximum price for lead established by § 1355.9 may be increased by the amount of the drawback.

3. Paragraph (b) of § 1355.7 is amended to read as follows:

(b) "Point of shipment" means the point at which primary lead is first loaded on a conveyance for transportation directly to the buyer's receiving point. This is usually the seller's plant, warehouse, or yard, but if the lead is shipped directly to the buyer's receiving point from some point other than the seller's plant, warehouse, or yard, such other point is the point of shipment. In the case of primary lead shipped by water from outside the limits of the continental United States the point of shipment means the place within the limits of the continental United States where the material is loaded on a conveyance for transportation directly to the buyer's receiving point. If such lead is brought into the continental United States by overland shipment from Mexico or Canada, the point of shipment means the freight station in the continental United States at or nearest the point on the boundary beween the United States and Mexico or Canada, as the case may be, at which the lead first enters the United States.

This amendment shall become effective September 10, 1943.

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

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14536; Filed, September 4, 1943; 4:33 p. m.]

PART 1358—TOBACCOS

[RPS 62,[1] Amdt. 2]

CIGARETTES

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 Price Schedule No. 62 is amended in the following respects:

1. Section 1358.1 (a) is amended to read as follows:

(a) On and after December 30, 1941, regardless of the terms of any contract of sale or purchase or other commitment, no person manufacturing cigarettes shall sell, offer to sell, deliver or transfer any brand of cigarettes at prices higher than those charged for such brand by said person for a similar quantity to a similar purchaser on December 26, 1941, or, in the event no sale was made on said date, at prices higher than the prices he would have charged on said date for a similar quantity to a similar purchaser: *Provided,* That any manufacturer of economy cigarettes (whether regular size or king size) may sell such cigarettes at a price not higher than $5.82 per thousand less 10 percent and 2 percent.

2. Section 1358.1 (b) is amended to read as follows:

(b) In the event the Federal Internal Revenue tax on cigarettes should be increased from the existing rate of $3.25 per thousand cigarettes, the amount of such increase may be added to the maximum delivered price for cigarettes, after deduction of the trade and cash discounts: *Provided,* That this paragraph shall not authorize an increase in the price of economy cigarettes provided under (a) because of the November 1, 1942 increase in Federal Internal Revenue tax on cigarettes.

3. Section 1358.8 (d) is amended to read as follows:

(d) "Economy cigarettes" means cigarettes frequently referred to as such, whether king size or regular size, including Avalons, Beechnuts, Dominos, Marvels, Paul Jones, Sensations, Twenty Grands, and Wings, which are normally sold for less than such so called popular brands as Camels, Chelseas, Chesterfields, Fleetwoods, Lucky Strikes, Old Golds, Pall Malls, Phillip Morris, and Raleighs.

This amendment shall become effective September 4, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14546; Filed, September 4, 1943; 4:37 p. m.]

PART 1381—SOFTWOOD LUMBER

[Rev. MPR 26,[1] Amdt. 2]

DOUGLAS FIR AND OTHER WEST COAST LUMBER

In Amendment 2 to Revised Maximum Price Regulation 26, the first part of the third change is corrected to read as follows:

3. In section 16, paragraph (b) (1) is amended by substituting the word "October" in lieu of "August."

This correction shall become effective September 10, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14542; Filed, September 4, 1943; 4:38 p. m.]

PART 1389—APPAREL

[Rev. MPR 304[1]]

SPECIFIED UTILITY SHIRTS

Maximum Price Regulation 304—Manufacturers and Wholesalers' Prices for Specified Men's and Boys' Work and Sport Shirts is redesignated Revised Maximum Price Regulation 304—Specified Utility Shirts, and is revised and amended to read as set forth below:

A statement of the considerations involved in the issuance of this regulation has been issued simultaneously herewith and filed with the Division of the Federal Register.* In the judgment of the Price Administrator, maximum prices established by this regulation are fair and equitable, and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended. Such specifications and standards as are used in this regulation were, prior to such use, in general use in the trade or industry affected.

§ 1389.451 *Maximum prices for specified utility shirts.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders No. 9250 and 9328, Revised Maximum Price Regulation 304 (Specified Utility Shirts), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1389.451 issued under 56 Stat. 23, 765; Pub. L. 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681.

REVISED MAXIMUM PRICE REGULATION 304—SPECIFIED UTILITY SHIRTS

CONTENTS

SECTION 1. *Scope of this regulation*—(a) *What this regulation contains.* Revised Maximum Price Regulation 304 fixes maximum prices for cotton flannel shirts and official Boy Scout cotton shirts; it requires descriptive labeling and disclosure of certain information, and imposes other stated obligations. This revised regulation supersedes the provisions of Maximum Price Regulation 304 as originally issued.

(b) *Kinds of shirts covered.* This regulation covers shirts of the kinds listed below:

(1) *Cotton flannel shirts.* This regulation covers all cotton flannel shirts in boys' sizes 6 and over, and in men's sizes

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 1322, 2132, 2242, 8948.

[1] 8 F.R. 7570, 9519, 11508.

[1] 8 F.R. 973.

13 and over. Boys' shirts in size 4 are also covered when sold as part of a range including sizes 6 and over, but not when sold in a range of sizes below 6. Cotton flannel shirts for girls and women in corresponding sizes are covered if made by persons who manufacture principally men's and boys' garments. "Cotton flannel" is used here to mean all napped cotton fabrics, including those commonly known as flannels, plaids, domets, suedes and moleskins, except fabrics whose fiber content is less than 90% cotton (by weight).

(2) *Official Boy Scout shirts.* These include all cotton shirts designated as official by the Boy Scouts of America.

(c) *Shirts which are excluded.* Shirts of the following descriptions are not covered by this regulation:

(1) Used or second-hand shirts.

(2) Shirts tailored to individual measurements.

(3) Shirts of which a principal part is not made of cotton flannel (for example, a shirt with a corduroy back and flannel front and sleeves is excluded).

(d) *Kinds of sales covered.* This regulation applies to all sales, including sales at retail, sales at wholesale and sales by manufacturers. These kinds of sales are defined as follows:

(1) *Sales at retail.* All sales to individual consumers are "sales at retail." Such sales may, of course, be made by someone who is primarily a wholesaler or manufacturer.

Sales to industrial, commercial, governmental and charitable institutions which do not resell are also considered "sales at retail" if made by a person who sells principally at retail, and only incidentally to institutions of these kinds. If not made by such a person, sales to these institutions are considered sales at wholesale, or sales by manufacturers.

(2) *Sales at wholesale.* A sale at wholesale is any sale which is neither a sale at retail as explained in (1) nor a sale by a manufacturer, as explained in (3). For example, a wholesaler who buys shirts from a manufacturer and resells them to retailers, is a seller "at wholesale". Sales from jobber to jobber, and from retailer to retailer are also "sales at wholesale", but are called "special sales", as explained in section 3.

(3) *Sales by a manufacturer.* A sale by a manufacturer is a sale of a garment by a person—

(i) Who fabricated the garment sold; or

(ii) Who sold or consigned to the fabricator of the garment any of the principal materials from which it was made; or

(iii) Who is under the same ownership and control as a person described in subdivision (i) or (ii). However, retail sales by manufacturers are governed by the provisions of this regulation relating to "sales at retail", rather than by the provisions of this regulation relating to ufacturers' sales.

(e) *Sales in different regions.* This regulation covers sales in the 48 states and the District of Columbia. In order to allow for differences in freight rates, sales are classified according to the point from which delivery is made, as follows:

(1) "East and Central" include all points which are in or east of Texas, Oklahoma, Kansas and North and South Dakota.

(2) "Mountain and Pacific" include all points which are in or west of New Mexico, Colorado, Wyoming and Montana.

SEC. 2. *How to find retail ceiling prices.* Ceiling prices for sales at retail must be found as provided in this section. Retailers should also pay particular attention to section 7 (marking of goods).

(a) *Official Boy Scout shirts.* The retail ceiling price for each type of Official Boy Scout shirt is given in Table II of Appendix C.

(b) *Cotton flannel shirts.* Ceiling prices for cotton flannel shirts are listed in Table I of Appendix C. This table shows the ceiling price which corresponds to each different supplier's net ceiling price. Before using this table, the retailer must find his supplier's net ceiling price according to the following instructions.

(1) *Where retailer does not know the supplier's ceiling price.* If the retailer does not know the ceiling price of the manufacturer or wholesaler who supplies him, he may inquire of the supplier, who is required to disclose his ceiling price. Moreover, if the garment to be priced is a standard model, the retailer can find the ceiling prices for manufacturers in Appendix A, and the ceiling prices for wholesalers in Appendix B.

(2) *Where retailer's suppliers have different ceiling prices.* Some manufacturers have two ceiling prices for the same number—a Class I ceiling and a Class II ceiling. If the retailer pays the Class I ceiling price (or less), he takes this ceiling to figure his retail price; but if he pays the manufacturer a higher price, he takes the Class II ceiling. If, however, he buys the identical style number at different prices, making one purchase below the Class I ceiling and another above, he must use the Class I ceiling to figure his retail price on all shirts of this style number. Moreover, if he buys the identical style number from a wholesaler and also from a manufacturer he must take the manufacturer's ceiling, not the wholesaler's ceiling, to figure his retail price for this number.

Example 1. Manufacturer Y is obliged to sell at or below the Class I ceiling on part of his sales, but is permitted to make the rest of his sales at Class II prices. Y's Class I ceiling on style 499 is $10.25, and his Class II ceiling $11.50. Y sells this number to retailer Z at $11.00 per dozen.

Z takes $11.50 as his supplier's ceiling price, and finds his retail ceiling to be $1.45.

Example 2. Manufacturer W is obliged to sell at or below the Class I ceiling on part of his sales, but is permitted to make the rest of his sales at Class II prices. He sells one lot of his style no. 353 to retailer X at the Class II ceiling of $11.50, and later sells X another lot of the same style number at the Class I ceiling of $10.25.

X takes $10.25 as his supplier's ceiling price, and finds his ceiling price to be $1.29 for *both* lots of style no. 353.

Example 3. Retailer B buys shirts of style no. 903 of the X brand for $10.25 per dozen, which is the manufacturer's ceiling. Later he gets more shirts of X brand, no 903, from a wholesaler who charges him $12.75 a dozen (the wholesaler's ceiling).

In figuring his retail ceiling for shirts of this brand and number, B takes $10.25 as his supplier's ceiling price, and finds $1.29 as his ceiling price for both lots of this brand and number.

(3) *Where garment was bought at a "special sale".* Sales which are neither manufacturer's sales nor "regular sales" at wholesale are called "special sales". These include sales by retailers to retailers, sales by brokers, commission merchants, job-lot dealers or like persons, and sales of other types. (The difference between "regular" and "special" sales is more fully explained in section 3.)

If the retailer has bought a garment at a "special sale", he does not figure his ceiling price by taking the price of his own supplier. Instead, he takes the ceiling price of the supplier of the person who made the "special sale" of this lot of goods. If a succession of special sales has been made, he takes the ceiling price of the supplier of the person who made the first of these special sales. Thus, the retail price of a shirt is the same as if the retailer had bought directly from the original supplier, without any special sale intervening.

Example 1. C, a retail chain, buys shirts from a manufacturer at $10.25, which is the manufacturer's Class I ceiling. C sells them to D, another retail chain, at $10.35 (which is equal to C's cost plus freight actually paid by him).

In figuring his retail ceiling D assumes his supplier's ceiling price to be $10.25 (the ceiling of C's supplier) not $10.35 (the price D actually paid). Consequently, D's retail ceiling is $1.29 (not $1.45 or $1.61).

Example 2. E, an independent retailer, buys shirts from a manufacturer for $11.50 a dozen (the Class II ceiling). He decides to liquidate, and sells them to an auctioneer for $11.00 a dozen. The auctioneer resells them to F, another retailer, for $11.65 (this being the price paid by E, plus transportation charges incurred by the auctioneer).

In figuring his retail ceiling, F takes $11.50 as his supplier's ceiling price, so that his retail ceiling is $1.45 (not $1.61).

(4) *Where retailer and supplier are in different regions.* The prices given in Appendix C apply when the supplier and the retailer are both in the East and Central region, or both in the Mountain and Pacific region. (These regions are explained in section 1 (e).) If the supplier is in the East and Central region and the retailer in the Mountain and Pacific region, the retailer will add 25¢ to his supplier's ceiling price before using the table in Appendix C. If, however, the supplier is in the Mountain and Pacific region and the retailer in the East and Central, the retailer will subtract 25¢ from his supplier's ceiling price before using the table.

(5) *Where retail sale is made by manufacturer.* When a retail sale of a cotton flannel shirt is made by a manufac-

turer, the retail ceiling is found from the table in Appendix C, as in other cases. But since the manufacturer has no "supplier", he takes the Class I ceiling for manufacturers and uses this as his "supplier's ceiling price." In the case of men's shirts made in group B factories (for which there is no separate Class I ceiling) the manufacturer's ceiling is taken as the supplier's ceiling price.

SEC. 3. *How to find wholesale ceiling prices.* Under this regulation, there are two kinds of sales at wholesale. They are called "regular sales" and "special sales", and are explained in this paragraph. Different methods of pricing are provided for these two kinds of sales.

(a) *Regular sales at wholesale*—(1) *What is a regular sale.* A "regular sale" is a sale at wholesale made by a wholesaler to a person who sells principally at retail, and whose business is not under the same ownership and control as the seller's. A "wholesaler" means a person or business organization to which all the following statements apply:

(i) It sells goods to retailers in general, and not primarily to a single retailer, or to a group of retailers which are under common ownership.

(ii) It buys and sells goods in "wholesale quantities" as understood in the trade, and sells through traveling salesmen or circulated catalogues.

(iii) It carries at all times at its principal place of business a representative stock of wearing apparel, and during the 6 months immediately preceding any transaction made at least 50% of its deliveries from this stock.

(iv) It extends credit, and carries its own accounts. It may, of course, entrust or assign its delinquent accounts to others for collection.

(v) It is not (*a*) a buying office or other agency representing retailers, (*b*) a stock-carrying affiliate of retailers, (*c*) a central office or warehouse for stores which are commonly owned or controlled, (*d*) a drop shipper, (*e*) a broker, (*f*) a commission-merchant, (*g*) a selling agent, or (*h*) a job-lot dealer.

(2) *Ceiling prices for "regular sales at wholesale".* Ceiling prices for regular sales at wholesale of most shirts are given in Appendix B. However, there will be a few cases in which the shirt is priced in some other way. This is true of "carry-over stock", which is defined in section 4 (e), of extra sizes and slims, of seconds and imperfects, and also of any shirt which may be priced by individual order of the Office of Price Administration. In any such case the wholesaler figures his ceiling price by taking the manufacturer's Class I ceiling price and dividing this amount by .80. In the case of men's shirts made in Group B factories, and of any other shirts for which there is no separate Class I ceiling, the wholesaler's ceiling price is the same as the manufacturer's ceiling.

(b) *Special sales.* Sales at wholesale which are not "regular sales" as explained in paragraph (a) are "special sales". They include (but are not confined to) sales by wholesalers to wholesalers, sales by retailers to retailers, and all sales by brokers, commission merchants, job-lot dealers and like persons.

(1) *Ceiling prices for special sales.* The ceiling price for a "special sale" is the net price actually paid by the seller (not exceeding the ceiling price) plus any charges for transportation actually paid by him. Moreover, any person who buys at a special sale and resells at another special sale must figure his ceiling price by taking the price paid by the seller in the first special sale.

Example 1. J, a large retailer, buys shirts from a manufacturer at the Class I ceiling of $10.25, and pays 17c a dozen for freight. He now wants to resell them to K, a second retailer.

J's ceiling price for this sale is $10.42—his cost plus freight.

Example 2. L, a wholesaler, buys shirts from a manufacturer at the Class I ceiling of $10.25. L now liquidates, and resells the shirts to auctioneer M for $10.00 a dozen. Now M wants to resell the shirts to another wholesaler.

In figuring his price for this second special sale M takes as his cost $10.25 (the price paid by L), and adds freight paid by him. If M pays 7 cents for freight M's ceiling is $10.32.

(2) *Disclosure in special sales.* In any special sale, the seller must mark the bill or invoice with the words "special sale", and must disclose any information required by the provisions of section 8 (a).

SEC. 4. *How to find manufacturer's ceiling prices.* This section tells how to find ceiling prices for sales by manufacturers.

(a) *In general.* A manufacturer can find his ceiling prices for official Boy Scout Shirts by turning to Table IV in Appendix A. Manufacturers' ceiling prices for most cotton flannel shirts are also given in Appendix A; but before turning to the Appendix, a manufacturer should read paragraphs (b), (c), (d), (e) and (f) of this section. If a manufacturer cannot find his ceiling price after reading these paragraphs and the appendix, he should turn to section 5 ("How to find ceiling prices in cases not otherwise provided for").

(b) *Manufacturers required to sell a proportion of goods at Class I prices.* For most kinds of shirts, two manufacturers' ceiling prices are stated—a Class I ceiling and a Class II ceiling. Some manufacturers will use the Class I ceiling, some will use the Class II ceiling, and some will use both, according to the rules stated in this paragraph.

For men's shirts made in Group B factories, and for Boy Scout Shirts, there are no separate class ceilings. This paragraph has no application to sales of these shirts.

(1) *How a manufacturer finds his "wholesale percentage".* In order to find what proportion of his sales must be made at Class I prices, a manufacturer must find the percent of his 1941 deliveries which were made at wholesale prices. This is called the manufacturer's "wholesale percentage".

A "wholesale price" means any price at or below which a manufacturer normally supplied wholesalers, or any other volume purchaser commonly known or regarded as "wholesale trade", during 1941. In determining whether certain sales were made at "wholesale prices", allowance must be made for differences in garments sold.

Example. A manufacturer sold a number to jobbers for $10.00 a dozen. He also sold to a chain store for $10.25 a dozen, a number which was similar except for an extra feature that was worth about 25¢ a dozen.

Both the $10.00 and the $10.25 sales would be considered sales at wholesale prices.

A manufacturer will figure his "wholesale percentage" as follows:

(i) Find the number of dozens of cotton flannel shirts delivered to all purchasers in 1941.

(ii) Find the number of these which were delivered at wholesale prices.

(iii) Divide the number delivered at wholesale prices by the total of all deliveries [divide (ii) by (i)]. The resulting figure, expressed as a percent, is the manufacturer's "wholesale percentage".

Example 1. E, a shirt manufacturer, delivered 10,000 dozen cotton flannel shirts in 1941. All these were delivered at prices generally charged to independent retailers, and none at wholesale prices.

E's "wholesale percentage" is zero.

Example 2. F, a shirt manufacturer, delivered 100,000 dozen cotton flannel shirts in 1941. All these deliveries were made at wholesale prices, and none at higher prices.

F's "wholesale percentage" is 100%.

Example 3. G, a shirt manufacturer, delivered 50,000 dozen cotton flannel shirts in 1941. 20,000 of these were delivered at wholesale prices, and 30,000 at higher prices.

G's "wholesale percentage" is 40% (20,000 divided by 50,000).

(2) *How to comply with the requirement.* Each manufacturer who delivered cotton flannel shirts at wholesale prices in 1941 is required to make a certain quota of his deliveries of cotton flannel shirts at Class I prices in 1943, and each subsequent year. This quota is a proportion of his total annual deliveries which is equal to the manufacturer's "wholesale percentage," as found under (1). In calculating this proportion, follow the following instructions:

(i) *What deliveries are counted in finding the quota.* In figuring the quota of deliveries which should be made at Class I prices in 1943, the manufacturer takes all deliveries made from January 25, 1943, to December 31, 1943, inclusive, including deliveries already made. In any subsequent year, all deliveries for the entire calendar year will be included.

(ii) *What deliveries are subject to the quota.* However, only those deliveries are subject to the quota which are made under contracts entered into on or after September 4, 1943. Consequently, a manufacturer whose entire 1943 produc-

tion was sold before that date is not required to make any of his 1943 deliveries at Class I prices. But a manufacturer who delivers goods which were not sold before that date must deliver at Class I prices to the extent necessary to fill his quota. If he fails to do so, he is exceeding his ceiling prices to the extent of the deficiency.

Example 1. In 1941 the A-B-C Company sold 40% of its cotton flannel shirts at wholesale prices and 60% at higher prices. Its "wholesale percentage" is 40%. Its 1943 deliveries, past and anticipated, are as follows:

Total anticipated deliveries, 1–25–43 to 12–31–43	100,000 doz.
Already sold before 9–4–43	
At Class I prices 22,000 doz.	
At Class II prices 48,000 doz.	
Total already sold	70,000 doz.
Remainder	30,000 doz.

The A-B-C Company will determine its obligation as follows:

Anticipated amount remaining unsold	30,000 doz.
Quota to be delivered at Class I prices (40% of 100,000)	40,000 doz.
Already sold at Class I prices	22,000 doz.
Remainder to be delivered at Class I prices	18,000 doz.
Remainder which may be sold at Class II prices	12,000 doz.

In order to comply with the quota, it would be advisable for the A-B-C Company to ship only at Class I prices until the ratio of deliveries at Class I prices to deliveries at Class II prices is 40:60 (that is, until it has shipped a total of 32,000 dozen at Class I prices as compared with the 48,000 dozen shipped at Class II prices), and thereafter to make shipments in the ratio of 40 dozen at Class I to each 60 dozen shipped at Class II prices.

(iii) *Sales to particular purchasers not required.* A manufacturer is not required to sell to any particular purchaser, or any particular class of purchasers. Moreover, a manufacturer who delivers the required proportion of his shirts at Class I prices may deliver as many more at Class I prices as he wishes.

(iv) *Calculating and filing the "wholesale percentage".* Every manufacturer of cotton flannel shirts must keep available for inspection by the Office of Price Administration the records and the tabulation or work sheets which he used in figuring his "wholesale percentage." He is also required to file a statement of his wholesale percentage, as provided in section 9 (c) (2). This requirement does not apply, of course, to manufacturers who make only shirts for which no separate class prices are stated.

(3) *New manufacturers.* Any manufacturer who sells cotton flannel shirts, but did not do so in 1941, may apply to the Office of Price Administration (Textiles, Leather and Apparel Price Division), Washington 25, D. C., for the authorization of a "wholesale percentage". Until this authorization is granted, the manufacturer must make all deliveries at or below Class I ceiling prices.

(c) *Groups of factories for men's shirts.* Different ceiling prices are fixed for men's shirts made in factories having different wage rates, as explained in this paragraph.

(1) *Base period wage.* In order to find in which group a factory belongs a manufacturer must find his "base period average hourly sewing wage" for this factory as follows:

(i) Take the total wages paid to sewing operators during the last payroll period in March 1942. Include "make-up" required by law or by wage agreement, but exclude payments for overtime and payments to learners. Divide this total by the number of hours worked by sewing operators (except learners) during this period.

(ii) If any wage increase was required by an agreement which (*a*) was entered into on or before April 27, 1942, and (*b*) provided for an unconditional increase in wages of a fixed amount or percent, then adjust the average found above to reflect these wage increases. This means increasing the amount paid in the March period for time or piece work, and decreasing the amount of make-up (if any) to the extent that the higher time and piece rates reduce the necessity for make-up payments under the new contract.

(2) *Group A factory.* A "Group A factory" means any manufacturing establishment with a base period average hourly wage sewing rate of less than 50 cents per hour, and any other manufacturing establishment which has not qualified as a Group A factory by filing the statement described in section 9 (c) (3).

(3) *Group B factory.* A "Group B factory" is a manufacturing establishment which had a base period average hourly sewing wage of 50 cents or more per hour, and which has filed a statement to this effect as required by Section 9 (c) (3). Until this statement is filed, a manufacturing establishment is not considered a "Group B factory".

(d) *Classification of factories for boys' shirts.* Different ceiling prices are fixed for boys' cotton flannel in-and-outers according to the type of factory making the shirt, as explained below.

(1) *Dress and sport shirt factories.* A "dress and sport shirt factory" is a manufacturing establishment which during 1942 customarily made shirts with certain features indicated below, which continues to make shirts with these features, and which has filed the statement required by Section 9 (c) (4). These features are:

Single needle stitching on collars, cuffs and breast pockets.
Linings in collars and cuffs.
Hand pressing of entire shirt.

But until the statement is filed, a manufacturing establishment is not considered a "dress and sport shirt factory", and its products must be sold at the same prices as the products of work shirt factories.

(2) *Work shirt factories.* Any factory which cannot qualify as a "dress and sport shirt factory", or which has not filed the statement required by section 9 (c) (4), is considered a "work shirt factory".

(e) *Carry-over stock.* Certain kinds of cotton flannel shirts are considered "carry-over stock" if put into process before January 25, 1943 (the effective date of Maximum Price Regulation 304), and clearly marked "made before 1–25–43". (A shirt is "put into process" when the principal material is cut.) This provision applies only to shirts of the following kinds:

Men's in-and-outer shirts which are made with single needle stitching on collars, cuffs and breast pockets, and are hand-pressed throughout.

Shirts which contain slide fasteners, double elbows or double backs (ordinary yokes are not included in "double backs").

A manufacturer's ceiling price for "carry-over stock" which he delivers before October 1, 1943, is his maximum price under the General Maximum Price Regulation, as modified by section 3.5 of Revised Supplementary Regulation 14[2] (formerly § 1499.73 (a) (37) of Amendment 49 to Supplementary Regulation 14). On and after October 1, 1943, the manufacturers' ceiling price shall be reduced by 10%.

(f) *Special sizes and qualities.* Manufacturers' ceiling prices for special sizes and qualities are found by taking the ceiling price for the corresponding shirt of standard size and grade, and multiplying by the following percentages.

Men's extra sizes (17½ through 20) and "slims"	110%
Seconds and imperfects	90%

SEC. 5. *How to find prices in cases not otherwise provided for*—(a) *Shirts made of fabrics of odd weight or finish.* In any case where a shirt is made of a fabric of a weight or finish which is not specified in the Appendices, its ceiling price shall be the price stated for a shirt of the same type made of a fabric which is of the same type (flannel, domet, moleskin or suede), but which has a lower maximum price. The manufacturer may also, if he prefers, apply for the fixing of a price on the particular fabric he is using.

Example 1. A manufacturer makes a man's shirt of 2.85 yard gray suede, for which no price is stated. However, a price is stated for a 3.00 yard gray suede shirt. The ceiling price for 3.00 yard gray suede cloth is lower than the ceiling price for 2.85 gray suede cloth.

The ceiling price for the 2.85 yard shirt shall be the price stated for a 3.00 yard shirt.

Example 2. A work shirt manufacturer makes a 4.75 yard sanforized plaid boys' shirt. No price is stated for this fabric, but a price is stated for a 4.75 yard unshrunk plaid shirt. Sanforized cloth costs more than unshrunk cloth.

[2] 8 F.R. 9787, 9880, 10432, 10566, 10433, 10668, 10731, 10759, 10763, 10939, 10674, 10964, 10759, 11174, 11182, 11215, 11247, 11479, 11572.

The ceiling price for the sanforized shirt shall be the ceiling stated for the unshrunk shirt.

(b) *When to apply for a price.* A seller may apply for the fixing of a ceiling price in any of the following cases:

(1) When the shirt is made of a fabric that is substantially different in type, weight or finish from any fabric specifically priced in the regulation.

(2) When the shirt does not conform to the definition of a "standard model" in section 15 (d) of this regulation.

(3) When the shirt is a men's in-and-outer, made with single-needle stitching on collars, cuffs and breast pockets, and hand pressing, by a manufacturer who has customarily made shirts of this type.

(4) When for any other reason the seller is unable to find a ceiling price which applies to a garment which he sells, or to the circumstances under which he sells a garment.

(c) *How to apply for a price.* An application for the fixing of a ceiling price must be filed with the Office of Price Administration (Textiles, Leather and Apparel Price Division), Washington 25, D. C., in three copies. It must show the type of shirt to be made, the specifications of the fabric used, the size range in which it is offered, the costs of manufacture or purchase, and the prices at which the applicant and representative competitors last sold similar shirts. It must be supplemented by any further information which may be requested by the Office of Price Administration.

Pending action on an application for the fixing of a ceiling price, a person must not sell or deliver the garment except in accordance with the provisions of section 11 ("Adjustable pricing agreements").

SEC. 6. *When taxes may be added.* When a tax on a particular sale or delivery is imposed by a statute or ordinance which permits stating the tax separately from the price, the tax may be separately charged or collected in addition to the ceiling price. This applies only to sales taxes, gross receipts or gross proceeds taxes, and compensating use taxes, and does not apply to any tax imposed on a prior sale or delivery.

SEC. 7. *Marking of goods*—(a) *Marking required at retail.* Every person is forbidden to sell or offer to sell at retail, or to display in a retail store, any cotton flannel shirt which is not marked as required by this section. The marking must contain the following elements, which are further explained in paragraph (c):

(1) Identification by name, trademark or registration number of the manufacturer or distributor.
(2) Lot number of the garment.
(3) Shrinkage.
(4) Weight of fabric.
(5) Defects (if any).
(6) Retail ceiling price.

If any part of the required marking has not been performed by the manufacturer it must be supplied by the retailer.

(b) *Marking required of manufacturers.* Every manufacturer is forbidden to deliver any cotton flannel shirt which does not contain all the markings listed in the preceding paragraph, except the retail ceiling price. The manufacturer must supply the retail ceiling price by one of the two following methods:

(1) *Attaching to the garment.* The manufacturer may attach the retail ceiling price to the garment itself.

(2) *Supplying a list.* If the manufacturer does not attach the retail ceiling price to the garment, he must supply each retail purchaser with a list of retail ceiling prices for shirts supplied by him. If the garments are distributed through wholesalers, the manufacturer must supply the wholesaler who must in turn supply each retailer. This list must be forwarded by the manufacturer or wholesaler not later than the first invoicing or billing of any garment, or before October 1, 1943 (whichever is later). It must be in substantially the following form:

RETAIL CEILING PRICE LIST

AS REQUIRED BY THE OFFICE OF PRICE ADMINISTRATION

[Ceiling prices for ABC Company cotton flannel shirts[1]—for shirts bought from manufacturers at Class II prices][2]

Garment, fabric, weight and shrinkage	East and Central[3]	Mountain and Pacific[3]
Lot 333 Men's Plaid, 3 yd. sanforized	$1.69	$1.72
Lot 337 Men's Plaid, 7 oz. unshrunk	1.74	1.77
Lot 431 Men's Suede finish tan or gray, 3 yd. unshrunk	1.53	1.57
Lot 1000 Men's Moleskin finish, 1.83 yd., unshrunk	2.13	2.16

NOTICE: Each shirt must be marked with the ceiling price. Shirts must not be sold above the ceiling price, but may be sold for less. This list must be promptly displayed to any person on request during regular business hours.

[1] The garments may be identified by trademark, by manufacturer's or distributor's name, or by manufacturer's registration number.
[2] In appropriate cases, the list would be entitled "for shirts bought from wholesalers," or "for shirts bought from manufacturers at Class I prices."
[3] Separate price lists may be prepared, at the manufacturer's option, for different regions.

(c) *Elements of marking.* The elements required to be marked are explained in this paragraph.

(1) *Identification of manufacturer or distributor.* Each garment must be marked with one of the following types of identification:

(i) The name of the manufacturer, or of the retail or wholesale distributor of the garment; or

(ii) A trademark registered with the U. S. Patent Office; or

(iii) A registration number which has been assigned to the manufacturer by the OPA.

Registration numbers may be obtained on request from the Textile, Leather and Apparel Price Division of the Office of Price Administration, Washington 25, D. C.

(2) *Lot number.* The lot number must be a different number for each garment having a different manufacturer's ceiling price.

(3) *Shrinkage.* If the garment is made of a "shrunk" fabric, this must be indicated by the words "pre-shrunk", "sanforized" or other words of like effect, together with the qualifying statements required by the Fair Trade Practice Rules for Shrinkage of Cotton Fabrics[3] issued by the Federal Trade Commission. If the fabric is not shrunk, the garment must be marked "unshrunk" or "allow for shrinkage".

(4) *Weight of fabric.* This must be given in accordance with the market designation of the fabric before shrinkage treatment, prorated to a 36" width basis. It may be stated either in yards per pound or in ounces per yard, to the nearest quarter ounce. For example, "3 yards per lb." or "5¼ oz. per yd."; "2.28 yds. per lb." or "7 oz. per yd."

(5) *Defects, if any.* If the garment is a "second" or "imperfect", it must be so marked on the neckband label.

(6) *Ceiling price.* This must be no higher than the correct ceiling price for the circumstances in which the garment is offered for sale at retail.

(d) *Manner of marking.* The required markings may be in one or more parts, and may be accompanied by other information, but all portions must be clearly visible to the purchaser. Markings required by this section must be attached by stitching, adhesive, pins or staples, except where some other method is specifically authorized.

EXAMPLES OF MARKING

(1) Label in separate parts; shirt purchased at manufacturer's Class II price, and offered for retail sale in East and Central region.

(First part—on neckband)

The ABC Company
Pre-shunk
Will not shrink over 1%
Size 15
Lot 333 5¼ oz. per yd.

(Second part—on breast pocket)

Ceiling 1.69

(2) Label in one part; shirt bought at manufacturer's Class I price, and retailed in all regions.

XXX Brand
Lot 904
Size 15 Allow for shrinkage
Wt.—3 yds. per lb.
Ceiling, $1.29
Denver West, $1.33

(e) *Exemptions from marking.* The marking requirements of this section are modified by the exemptions stated in this paragraph.

(1) *"Carry-over stock" made before January 25, 1943.* "Carry-over stock," as defined in section 2 (e), which was put into process before January 25, 1943, does not have to be marked with any of the information required by this section, provided it is marked "made before 1-25-43". This marking may be made by button

[3] 3 F.R. 1583.

tag, string tag, or similar device, instead of by stitching, adhesive, pins or staples, and must be clearly visible to the consumer.

(2) *Shirts made before February 22, 1943.* Manufacturers are not required to mark shirts which were put into process before February 22, 1943, with fabric weight and shrinkage. But retailers must mark all shirts except "carry-over stock" with this information, which they may obtain on request from the manufacturer or wholesaler.

(3) *Shirts made before October 1, 1943.* Manufacturers and retailers are not required to mark shirts which were put into process before October 1, 1943, with an identification of the manufacturer or distributor, or with a lot number. But if shirts have been so marked, these markings must not be removed before sale to the ultimate consumer.

SEC. 8. *Disclosure*—(a) *Description of goods.* Any person who has sold for resale any specified utility shirts may be required to supply any subsequent buyer with any information needed by him for the marking and pricing of these shirts. This information must be furnished in writing promptly upon receipt of a written request from the buyer. Unless he has reason to believe it is erroneous, the buyer may rely on the information so furnished with respect to the finish, weight and shrinkage of the fabric, the kind of factory in which the garment was made, the date on which it was put into process, and the supplier's ceiling price. If the buyer does have reason to believe the information is erroneous, he may nevertheless act on it, providing he immediately sends to a district or state office of the Office of Price Administration a statement of the circumstances and a request for a determination of the facts.

(b) *Sales slips and receipts.* Any seller who has customarily given a purchaser a sales slip, receipt or similar evidence of purchase must continue to do so. Upon request from a purchaser any seller, regardless of previous custom, must give the purchaser a receipt showing the date, the name and address of the seller, the type of garment sold, and the price received for it.

(c) *Retail ceiling price list.* Any retailer who has received from his supplier a "retail ceiling price list" must display it promptly to any person who requests to see it during regular business hours. If the retailer sells through more than one department or selling establishment, a copy of the list must be made available in each separate unit where cotton flannel shirts are sold.

(d) *Invoices.* Every manufacturer selling cotton flannel shirts, and every person selling cotton flannel shirts at wholesale, must give the purchaser an invoice showing the lot number of the garment sold, and the price charged.

SEC. 9. *Records and reports*—(a) *Records to be kept by retailers.* Every person who sells shirts covered by this regulation at retail must keep the following records, and make them available on request, to the Office of Price Administration:

(1) Invoices and other documents received by the seller showing costs, descriptions and sources of shirts sold by him.

(2) Such records as he has customarily kept showing prices charged by him for shirts sold at retail.

(b) *Records to be kept and filed by persons selling at wholesale.* Every person who sells shirts covered by this regulation at wholesale must keep the following records, and make them available on request to the Office of Price Administration:

(1) Invoices and other documents received by the seller showing costs, descriptions and sources of shirts sold by him.

(2) Copies of invoices and other documents showing prices and identification by name, trademark, lot number, etc., of shirts sold by him at wholesale.

Moreover, every person who wishes to qualify as a "wholesaler" under section 3 (a) (1), but was not such a wholesaler in 1942, must file a statement before making any sales at wholesalers' prices. This statement must be filed with the Office of Price Administration (Textiles, Leather and Apparel Price Division), Washington 25, D. C. It must give the name and address of the wholesaler, and the date on which he commenced business as a wholesaler.

(c) *Records to be prepared, kept and filed by manufacturers.* This paragraph tells what records must be prepared and kept, and what statements filed by manufacturers. Statements required by this paragraph must be filed with the Textiles, Leather and Apparel Price Division of the Office of Price Administration, Washington 25, D. C.

(1) *Price list.* Every manufacturer of cotton flannel shirts must prepare a list of all numbers of cotton flannel shirts which he delivers or has delivered on or after January 25, 1943. This list must show the lot numbers of all shirts and, following each lot number, the finish, color or pattern, weight and shrinkage of the fabric, the size range in which the shirt is offered, and the manufacturer's ceiling price or prices. If this number is sold at Class I prices, the list must show whether it is sold to retailers or to wholesalers or to both. This record must be prepared on or before October 1, 1943 and must be kept up to date thereafter by adding any new numbers, or any changes in the description of old numbers. This list must be kept and made available on request to the Office of Price Administration, but does not need to be filed.

(2) *Records and statement of wholesale percentage.* Every manufacturer of cotton flannel shirts (excepting manufacturers who make only men's shirts in group B factories) must keep the records and work sheets from which he found his "wholesale percentage" as provided in section 4 (b) (1). These records must include a list showing what price the manufacturer took as his "wholesale price" for each number delivered during 1941; or, if he did not have a "wholesale price," the lowest figure at which he delivered each lot number during that year. The list must also specify, as accurately as available information permits, the fabric from which each lot number was made, and the type of shirt (that is, men's regular, men's in-and-outer, etc.). The records required by this subparagraph must be prepared on or before October 1, 1943, and thereafter must be kept and made available on request to the Office of Price Administration. Further, the manufacturer must file on or before October 1, 1943, a statement showing the total number of dozens of cotton flannel shirts delivered by him in 1941, the number delivered at wholesale prices, and the number delivered at higher prices.

(3) *Statement to be filed by Group B factories.* Every person who wishes to qualify as a manufacturer of men's shirts made in a group B factory, as defined in section 4 (c) (3), must file a statement showing:

(i) Total wages paid to sewing operators during last payroll period in March 1942, and the "make-up" required by law or by wage agreement, excluding payments for overtime and payments to learners;

(ii) The total number of hours worked by sewing operators employed during the last payroll period in March 1942;

(iii) The fixed amount or percent of any unconditional wage rate increase required by an agreement entered into on or before April 27, 1942, and the date of this agreement;

(iv) The calculation of the factory's "base period average hourly sewing wage", according to section 4 (c) (1);

(v) The names, trade-marks or other identifying marks under which he will sell the shirts made by him in group B factories.

(4) *Statement to be filed by dress and sport shirt factories.* Every manufacturer who wishes to qualify as a "boys' dress and sport shirt manufacturer," as defined in section 4 (d) (1), must file a statement showing:

(i) The features enumerated in section 4 (d) (1) which the producer customarily used during 1942 and continues to use, in the manufacture of boys' cotton flannel shirts; and

(ii) A list of the names, trade-marks, or other identifying marks under which he will sell shirts having these features.

SEC. 10. *Excessive prices forbidden.* On and after September 10, 1943, the following practices are forbidden, regardless of any contract or other obligation:

(a) *Charging more than ceiling price.* Every person is forbidden to sell or deliver any specified utility shirt at a price higher than the ceiling price set by this regulation. Lower prices may, of course, be charged.

(b) *Buying for more than ceiling price.* Every person is forbidden to buy or receive any specified utility shirt, in the course of trade or business, at a price higher than the ceiling price set by this regulation.

(c) *Combination sales.* Every person is forbidden to require any purchaser to buy or agree to buy any other article, service, package or wrapper in connection with a sale or delivery of any specified utility shirt. But any seller at wholesale or manufacturer may refuse to sell less than a minimum quantity of any one style number, if this minimum has been customary in the trade.

(d) *Indirect price increases.* Every person is forbidden to do any other act which directly or indirectly increases above the ceiling price the consideration paid by the purchaser for any specified utility shirt. Any practice which is a device to secure the effect of a higher-than-ceiling price is as much a violation as an outright raising of the ceiling price. This applies to devices making use of commissions, services, transportation arrangements, premiums, discounts, special privileges, tying agreements, trade understandings and all similar practices.

(e) *Indirect violations.* Every person is forbidden to offer, attempt or agree to do any of the acts forbidden by this section.

(f) *Stating prices above the ceiling price.* Every person is forbidden to state a gross price above the ceiling price, except where the seller customarily allows a percentage discount on all sales to one or more classes of customers. To customers of these classes, a seller may state a price which gives the net ceiling price after deducting the percentage discount. Wherever such a gross price is stated, the seller must also state expressly the discount allowed, the net ceiling price and the retail ceiling price. The amount actually collected or paid must never exceed the net ceiling price.

Example: M. Company customarily grants terms of 3/10 E. O. M. to all its retail customers. In selling a shirt with a ceiling of $11.08, it may prepare the invoice as follows:

Terms: 3/10 E. O. M.

Lot No.	Quantity	Description	Price	Amount
888	20	Boy's flannel shirt. Net ceiling price $11.08. Retail ceiling price $1.40	$11.42	$228.40

SEC. 11. *Adjustable pricing agreements.* Adjustable pricing agreements may be entered into notwithstanding the provisions of section 10, to the extent permitted by this paragraph.

(a) *When regulation fixes a ceiling price.* In cases where this regulation fixes a ceiling price, any person may agree to sell at that ceiling price, subject to an agreement with the buyer to charge a higher price if it becomes the legal ceiling price by the time delivery is made. But unless authorized by the Office of Price Administration, a person must not deliver or agree to deliver at a price which may be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. This authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the power to grant such authorization has been delegated, and will be given by order, except that it may be given by letter or amendment when an application for authorization of an individual ceiling price is pending. The authorization will be given only where:

(1) A request for the fixing or changing of a ceiling price has been filed; and

(2) The authorization is necessary to promote distribution or production, and

(3) It will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended.

(b) *Where the regulation does not fix a price.* In cases where a ceiling price is not fixed by the regulation, a person must not make any delivery until a price has been fixed by authorization or amendment, and must not make any contract of sale unless the price is expressly subject to adjustment in accordance with any action which may be taken by the Office of Price Administration. However, shirts which are not priced in the table can generally be priced under some other provision of the regulation, such as those relating to "carry-over stock" (section 4 (e)), to extra sizes, slims, seconds and imperfects (section 4 (f)) or to shirts made of fabrics of odd weight or finish (section 5 (a)).

SEC. 12. *Licensing and enforcement*—(a) *Wholesale and retail licenses.* The licensing provisions of section 15 of the General Maximum Price Regulation shall apply to every person who sells at wholesale or at retail shirts covered by this regulation. This section provides that a license is required of all such sellers, and is automatically granted to them without any application. However, it may be suspended for violation of the regulation, and any person whose license is suspended is forbidden to sell during the period of suspension.

(b) *Licensing of manufacturers*—(1) *License required.* A license as a condition of selling is required of every manufacturer selling shirts covered by this regulation. A person whose license is suspended in proceedings under section 205 (f) (2) of the Emergency Price Control Act of 1942, as amended, must not, during the period of suspension, sell any shirt covered by this regulation.

(2) *License granted.* Every manufacturer selling shirts covered by this regulation is hereby granted a license as a condition of selling these shirts. The provisions of this regulation shall be deemed to be incorporated in the license hereby granted, and any violation of any provision so incorporated shall be a violation of the provisions of the license. This license becomes effective on the date when the person licensed becomes subject to the maximum price provisions of this regulation, and remains in effect so long as this regulation, or any part, amendment, or supplement of it, remains in effect.

(c) *Penalties.* Any person who violates any provision of this regulation is subject to the criminal penalties, civil enforcement actions, suits for treble damages and proceedings for suspension of licenses provided by the Emergency Price Control Act of 1942, as amended.

SEC. 13. *Relation to other regulations*—(a) *Regulations superseded.* The coverage of Revised Maximum Price Regulation 304 is stated in section 1. Where this regulation applies, it supersedes the provisions of the following regulations (except as otherwise specifically provided in section 4 (e)).

(1) General Maximum Price Regulation.[4]

(2) Section 3.5 of Revised Supplementary Regulation No. 14[5] (formerly § 1499.73 (a) (37) of Amendment 49 to Supplementary Regulation 14).

(3) Maximum Price Regulation 157[6]—Sales and Fabrication of Textiles, Apparel and Related Articles for Military Purposes.

(4) Maximum Price Regulation 208[7]—Staple Work Clothing.

(5) Maximum Price Regulation 210[8]—Retail and Wholesale Prices for Fall and Winter Seasonal Commodities.

(b) *Contractors' Services.* This regulation does not apply to charges for contractors' services, which are governed by Maximum Price Regulation 172[9]—Charges of Contractors in the Apparel Industry. "Contractor" is defined in § 1389.52 of that regulation.

(c) *Export sales.* This regulation does not apply to export sales, which are governed by the Second Revised Maximum Export Price Regulation.[10]

(d) *Import sales.* The provisions of this regulation do not apply to deliveries made from points outside the 48 states and the District of Columbia. Such sales and deliveries are governed by the provisions of The General Maximum Price Regulation, and especially Revised Supplementary Regulation No. 12.[11] This regulation does, however, apply to domestic sales, whether or not the articles sold were originally imported.

SEC. 14. *How this regulation may be amended.* (a) Any person who seeks a modification of any provision of this regulation may file a petition for an amendment of general applicability in accordance with Revised Procedural Regulation No. 1[12] issued by the Office of Price Administration.

(b) Pending an amendment, a person must not sell or deliver shirts at prices other than those fixed in the regulation, except in accordance with the provisions of section 11 ("Adjustable pricing agreements").

SEC. 15. *Explanations and definitions of terms*—(a) *Kinds of fabric*—(1)

[4] 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511, 9025.

[5] 8 F.R. 9787.

[6] 7 F.R. 4273, 4541, 4618, 5180, 5716, 6004, 6424, 8948; 8 F.R. 3948, 7507.

[7] 7 F.R. 6649, 8940, 8948, 10015; 8 F.R. 4887.

[8] 7 F.R. 6789, 7318, 7173, 7912, 8651, 8930, 8937, 8948, 9614, 10109; 8 F.R. 973, 6359.

[9] 7 F.R. 4882, 6684, 8351, 8948, 10864; 8 F.R. 8063.

[10] 8 F.R. 4132, 5987, 7662.

[11] 7 F.R. 10532; 8 F.R. 611, 2035.

[12] 7 F.R. 8961; 8 F.R. 3313, 3533, 6173.

Shrinkage of fabric. A fabric is "shrunk" if the residual shrinkage does not exceed 2%, measured by the test for shrinkage of cotton fabrics described in Commercial Standard CS 39–41, issued by the National Bureau of Standards. Any fabric which is not "shrunk" is "unshrunk" or "mill finish."

(2) *Weight of fabric* is measured in yards per pound, or in ounces per yard (to the nearest quarter-ounce), according to the market designation of the fabric before shrinkage treatment.

(b) *Kinds of shirts.* (1) "Regular shirts" are shirts with tails, designed to be worn inside the trousers.

(2) "In-and-outer shirts" are shirts without tails, designed to be worn either inside or outside the trousers.

(3) "Slims" are regular shirts with extra length in front, back and sleeves, according to the practice customarily followed by the manufacturer in 1941 with respect to garments so designated.

(4) "Seconds" and "imperfects" are shirts containing defects which the manufacturer customarily graded as such during 1941.

(5) "Extra sizes" are men's sizes 17½ to 20, inclusive.

(c) *Standard official boy scout shirts.* Official boy scout shirts are considered "standard" if they conform in fabric, construction and size to shirts sold under the same lot numbers by Boy Scouts of America during March 1942.

(d) *Standard cotton flannel shirts.* Cotton flannel shirts are considered "standard" when they conform to the minimum specifications set forth in this paragraph, which have been in general use in the industry. Shirts which do not conform to these standards may be priced by application to the Office of Price Administration as provided in section 5 (b).

(1) *Minimum stitches per inch.* 12 on hems, 14 on seams and joinings, for boys' in-and-outers made in dress and sport shirt factories.

10 on hems, seams and joinings on all other shirts.

(2) *Tails on "regular" shirts.* Square type, not abnormally sloped or "fish-tailed."

(3) *Yardage and dimensions.* "Standard" shirts must conform to the following minimum standards in yardage or dimensions. Where minimum yardages are required this refers to the average yardage consumed per dozen shirts throughout the size range during any six months' period.

	Yards per dozen
Men's regular shirts made from unshrunk fabrics	29
Men's regular shirts made from shrunk fabrics	28
Men's in-and-outers made from unshrunk fabrics	28
Men's in-and-outers made from shrunk fabrics	27
Boys' regular shirts, all fabrics	20¼
Boys' in-and-outer shirts made in work shirt factories from unshrunk fabrics	17¾
Boys' in-and-outer shirts made in work shirt factories from shrunk fabrics	17¼

Boys' in-and-outers made in dress and sport shirt factories—Dimensions conforming to commercial standard CS 14–43 issued by the National Bureau of Standards.

(4) *Size ranges.* "Standard" shirts must be offered in the following size ranges, except where one or more sizes in the range is indicated as "optional". In those cases, the optional sizes may be offered or not, at the seller's choice. A seller who stocks the full range is not, of course, required to keep it complete at all times.

Type of shirt:	*Range of sizes (all figures inclusive)*
Men's regular shirts	14½–17.
Men's extra sizes	[1] 17½–20.
Men's in-and-outer shirts.	Small, medium and large.
Boys' regular shirts	6–12 (even sizes) and 12½–14 (half sizes), size 4 optional.
Boys' in-and-outer made in work shirt factories.	6–18 (even sizes), size 4 optional, or small, medium, and large.
Boys' in-and-outers made in dress and sport shirt factories.	6–20 (even sizes), size 4 optional, or small, medium, large and very large.

Appendix A: *Tables of manufacturers' ceiling prices.*

INSTRUCTIONS

1. In using the following tables, you must bear in mind the rules for pricing by manufacturers which are stated in section 4 ("How to find manufacturers' ceiling prices").

2. Prices are stated per dozen garments, f. o. b. seller's place of business, except that prices for men's shirts made in Group B factories include delivery to the buyer's place of business.

3. Terms for sales by manufacturers are net 30 days. If the seller wishes, he may extend more favorable terms or allow discounts from ceiling prices, or anticipation. A seller who wishes to allow less than 30 days may do so, but the ceiling price must then be discounted at the rate of 6% per annum for each day under 30 within which payment is required. For example, if the terms are "net 10 days," the ceiling price must be discounted ⅓ of 1%.

4. Prices are stated in the tables for manufacturers in the East and Central region. Ceiling prices for manufacturers in the Mountain and Pacific region are 25¢ per dozen higher, except that men's shirts made in Group B factories have the same ceiling price for all manufacturers, wherever located. These different regions are explained in section 1 (e).

[1] All sizes optional.

MANUFACTURERS' CEILING PRICES

TABLE I—MEN'S SHIRTS

[Regular shirts—sizes 14½–17; in-and-outers—small, medium and large]

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Fabric finish	Color or pattern	Weight in yds. per lb. or oz. per yd.	Shrinkage—shrunk or unshrunk	Shirts made in group A factories		Shirts made in group B factories—transportation charges prepaid	
				Class I ceiling	Class II ceiling		
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	$9.62½	$10.75		$12.50
Flannel	Plaid	3.00 (5¼ oz)	Unshrunk	10.25	11.50		13.25
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	11.87½	13.37½		14.95
Flannel	Plaid	2.66 (6 oz.)	Shrunk	13.15	14.67½		16.67
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	12.25	13.75		15.75
Flannel	Plaid	2.28 (7 oz.)	Shrunk	14.12½	15.87½		17.92½
Flannel	Plaid	1.85 (8¾ oz.)	Shrunk	15.50	17.37½		18.67½
Woven Domet	Plain	4.20 (3¾ oz.)	Unshrunk	8.25	9.25		10.80
Twill Domet	Plain	3.00 (5¼ oz.)	Unshrunk	10.12½	11.37½		12.87½
Twill Domet	Plain	3.00 (5¼ oz.)	Shrunk	11.57½	13.00		14.57
Twill Domet	Plain	2.40 (6¾ oz.)	Unshrunk	11.37½	12.75		14.34
Twill Domet	Plain	2.28 (7 oz.)	Unshrunk	11.57½	13.00		15.18
Twill Domet	Plain	2.28 (7 oz.)	Shrunk	13.75	15.37½		17.36
Twill Domet	Plain	2.00 (8 oz.)	Unshrunk	12.25	13.75		15.75
Suede	Tan or Gray	3.45 (4¾ oz.)	Unshrunk	9.95	11.15		12.80
Suede	Tan or Gray	3.00 (5¼ oz.)	Unshrunk	10.87½	12.15		13.87½
Suede	Navy	3.00 (5¼ oz.)	Unshrunk	11.37½	12.75		14.45
Suede	Printed	3.50 (4½ oz.)	Unshrunk	10.97	12.26		13.96
Suede	Printed	3.00 (5¼ oz.)	Unshrunk	12.00	13.50		15.00
Suede	Printed	2.00 (8 oz.)	Unshrunk	15.50	17.25		19.32
D. N. Suede	All colors	2.33 (6¾ oz.) (10.7—56")	Unshrunk	14.89	16.60		18.62
D. N. Suede	Tan or Gray	2.00 (8 oz.)	Unshrunk	15.46	17.23		19.26
D. N. Suede	Tan or Gray	1.60 (10 oz.)	Unshrunk	17.48	19.46		21.54
D. N. Suede	Navy	1.60 (10 oz.)	Unshrunk	18.85	20.98		23.09
Moleskin	All colors	1.83 (8¾ oz.) (1.32—50")	Unshrunk	15.11	16.84		18.87
Moleskin	All colors	1.68 (9½ oz.)	Unshrunk	17.91	19.94		22.06

MANUFACTURERS' CEILING PRICES—Continued

TABLE II—BOYS' REGULAR SHIRTS

[Sizes 6 to 14; size 4 optional]

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Fabric finish	Color or pattern	Weight in yds. per lb. or oz. per yd.	Shrinkage	Class I ceiling	Class II ceiling		
Flannel	Plaid	4.50 (3½ oz.)	Unshrunk	$6.92½	$7.75		
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	7.92½	8.87½		
Flannel	Plaid	3.00 (5¼ oz.)	Unshrunk	8.37½	9.37½		
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	9.50	10.75		
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	9.62½	10.87½		
Flannel	Plaid	2.28 (7 oz.)	Shrunk	11.00	12.40		
Woven Domet	Plain	4.20 (3¾ oz.)	Unshrunk	7.00	7.87½		
Suede	Tan or gray	3.00 (5¼ oz.)	Unshrunk	8.75	9.87½		

TABLE III—BOYS' IN-AND-OUTERS

Fabric finish	Color or pattern	Weight in yds. per lb. or oz. per yd.	Shrinkage	Made in work shirt factories—sizes 6 to 18, 4 optional, or small, medium and large		Made in dress and sport shirt factories—sizes 6–20, 4 optional, or small, medium, large and very large	
				Class I ceiling	Class II ceiling	Class I ceiling	Class II ceiling
Flannel	Plaid	4.75 (3¼ oz.)	Unshrunk	$6.37½	$7.12½	$7.78	$8.96
Flannel	Plaid	4.50 (3½ oz.)	Unshrunk	6.50	7.27½	7.90	9.09
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	7.42½	8.37½	9.17	10.53
Flannel	Plaid	3.00 (5¼ oz.)	Unshrunk	7.87½	8.82½	9.66	11.08
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	8.75	9.87½	10.75	12.31
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	8.85	10.00	10.88	12.45
Flannel	Plaid	2.28 (7 oz.)	Shrunk	10.60	11.30	12.34	14.10

TABLE IV—OFFICIAL BOY SCOUT SHIRTS

[Sold to Boy Scouts of America]

Lot No.	Description	Ceiling price
647	Scout heavyweight	$1.26
648	Scout lightweight	1.23½
687	Scout V-neck	.98
805	Cub heavyweight	1.19
806	Cub lightweight	1.18½
808	Cub V-neck	.95

Appendix B: *Tables of wholesale ceiling prices.*

INSTRUCTIONS

1. In using the following tables you must bear in mind the rules for wholesale pricing in section 3. Notice especially that these prices apply only to "regular sales", not to "special sales."

2. Prices are stated per dozen garments, f. o. b. seller's place of business.

3. Terms for sales at wholesale are net 30 days. If the seller wishes, he may extend more favorable terms, or allow discounts from ceiling prices, or anticipation. A seller who wishes to allow less than 30 days may do so, but the ceiling price must then be discounted at the rate of 6% per annum for each day under 30 within which payment is required. For example, if the terms are "net 10 days," the ceiling price must be discounted ⅓ of 1%.

WHOLESALE CEILING PRICES—ALL REGIONS

TABLE I—MEN'S SHIRTS

[Regular shirts—sizes 14½–17; in-and-outers—small, medium, and large]

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Fabric finish	Color or pattern	Wt. in yds. per lb. or oz. per yd.	Shrinkage	Shirts made in Group A factories	
				East and Central	Mountain and Pacific
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	$12.00	$12.25
Flannel	Plaid	3.00 (5¼ oz.)	Unshrunk	12.75	13.00
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	14.75	15.00
Flannel	Plaid	2.66 (6 oz.)	Shrunk	16.45	16.70
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	15.25	15.50
Flannel	Plaid	2.28 (7 oz.)	Shrunk	17.62½	17.87½
Flannel	Plaid	1.85 (8¾ oz.)	Shrunk	19.25	19.50
Woven Domet	Plain	4.20 (3¾ oz.)	Unshrunk	10.25	10.50
Twill Domet	Plain	3.00 (5¼ oz.)	Unshrunk	12.62½	12.87½
Twill Domet	Plain	3.00 (5¼ oz.)	Shrunk	14.50	14.75
Twill Domet	Plain	2.40 (6¾ oz.)	Unshrunk	14.25	14.50
Twill Domet	Plain	2.28 (7 oz.)	Unshrunk	14.50	14.75
Twill Domet	Plain	2.28 (7 oz.)	Shrunk	17.12½	17.37½
Twill Domet	Plain	2.00 (8 oz.)	Unshrunk	15.25	15.50
Suede	Tan or Gray	3.45 (4¼ oz.)	Unshrunk	12.45	12.70
Suede	Tan or Gray	3.00 (5¼ oz.)	Unshrunk	13.62½	13.87½
Suede	Navy	3.00 (5¼ oz.)	Unshrunk	14.25	14.50
Suede	Printed	3.50 (4½ oz.)	Unshrunk	13.71	13.96
Suede	Printed	3.00 (5¼ oz.)	Unshrunk	15.00	15.25
Suede	Printed	2.00 (8 oz.)	Unshrunk	19.37½	19.62½
D. N. Suede	All colors	2.33 (6¾ oz.) (10.7—56")	Unshrunk	18.61	18.86
D. N. Suede	Tan or Gray	2.00 (8 oz.)	Unshrunk	19.33	19.58
D. N. Suede	Tan or Gray	1.60 (10 oz.)	Unshrunk	21.85	22.10
D. N. Suede	Navy	1.60 (10 oz.)	Unshrunk	23.56	23.81
Moleskin	All colors	1.83 (8¾ oz.) (1.32—60")	Unshrunk	18.88	19.13
Moleskin	All colors	1.68 (9½ oz.)	Unshrunk	22.38	22.63

WHOLESALE CEILING PRICES—ALL REGIONS—Continued

TABLE II—BOYS' REGULAR SHIRTS

[Sizes 6-14; 4 Optional]

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Fabric finish	Color or pattern	Wt. in yds. per lb. or oz. per yd.	Shrinkage	Shirts made in Group A factories	
				East and Central	Mountain and Pacific
Flannel	Plaid	4.50 (3½ oz.)	Unshrunk	$8.62½	$8.87½
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	9.87½	10.12½
Flannel	Plaid	3.00 (5¼ oz.)	Unshrunk	10.50	10.75
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	11.87½	12.12½
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	12.03	12.28
Flannel	Plaid	2.28 (7 oz.)	Shrunk	13.75	14.00
Woven Domet	Plain	4.20 (3¾ oz.)	Unshrunk	8.75	9.00
Suede	Tan or Gray	3.00 (5¼ oz.)	Unshrunk	11.00	11.25

TABLE III—BOYS' IN-AND-OUTERS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Fabric finish	Color or pattern	Weight in yds. per lb. or oz. per yd.	Shrinkage	Made in work shirt factories, sizes 6-18 (4 optional) or small, medium, and large		Made in dress and sport shirt factories, sizes 6-20 (4 optional) or small, medium, large and very large	
				East and Central	Mountain and Pacific	East and Central	Mountain and Pacific
Flannel	Plaid	4.75 (3¼ oz.)	Unshrunk	$7.97½	$8.22½	$9.72	$9.97
Flannel	Plaid	4.50 (3½ oz.)	Unshrunk	8.12½	8.37½	9.87	10.12
Flannel	Plaid	3.50 (4½ oz.)	Unshrunk	9.25	9.50	11.46	11.71
Flannel	Plaid	3.00 (5¼ oz.)	Unshrunk	9.87	10.12½	12.07	12.32
Flannel	Plaid	3.00 (5¼ oz.)	Shrunk	11.00	11.25	13.44	13.69
Flannel	Plaid	2.28 (7 oz.)	Unshrunk	11.06	11.31	13.60	13.85
Flannel	Plaid	2.28 (7 oz.)	Shrunk	12.50	12.75	15.42	15.67

TABLE IV—OFFICIAL BOY SCOUT SHIRTS

[Sold by Boy Scouts of America]

Lot No.	Description	Ceiling price
647	Scout heavyweight	$1.65
648	Scout lightweight	1.53
687	Scout V-neck	1.20
805	Cub heavyweight	1.52
806	Cub lightweight	1.40
808	Cub V-neck	1.20

Appendix C: *Tables of retail ceiling prices.*

INSTRUCTIONS

(1) Ceiling prices for official Boy Scout shirts are given in Table II. These prices require no explanation.

(2) Ceiling prices for cotton flannel shirts are not given by kind of shirt, but by the supplier's net ceiling price. This price must be found according to the rules in Section 2. Read this section before using the table.

When you have found your supplier's net ceiling price, look in column 1 for the bracket in which this price belongs. Then look at the figure opposite in column 2; this is your retail ceiling price per garment.

For example, suppose your supplier's net ceiling price is $7.87. Follow down column 1 until you find the bracket $7.80–7.87+. Opposite these figures, in column 2, you find the retail ceiling of 99¢. If your supplier's ceiling price had been $7.87½, your price would still be 99¢, since $7.87+ includes any fractional cent over $7.87.

TABLE I—RETAIL CEILING PRICES FOR COTTON FLANNEL SHIRTS

Column 1. Supplier's ceiling price (per doz.)	*Column 2. Retail ceiling price (per shirt)*
$5.98–$6.05+	$0.76
$6.06–$6.13+	.77
$6.14–$6.21+	.78
$6.22–$6.29+	.79
$6.30–$6.37+	.80
$6.38–$6.45+	.81
$6.46–$6.52+	.82
$6.53–$6.60+	.83
$6.61–$6.68+	.84
$6.69–$6.76+	.85
$6.77–$6.84+	.86
$6.85–$6.92+	.87
$6.93–$7.00+	.88
$7.01–$7.08+	.89
$7.09–$7.16+	.90
$7.17–$7.24+	.91
$7.25–$7.32+	.92
$7.33–$7.40+	.93
$7.41–$7.47+	.94
$7.48–$7.55+	.95
$7.56–$7.63+	.96
$7.64–$7.71+	.97
$7.72–$7.79+	.98
$7.80–$7.87+	.99
$7.88–$7.95+	1.00
$7.96–$8.03+	1.01
$8.04–$8.11+	1.02
$8.12–$8.19+	1.03
$8.20–$8.27+	1.04
$8.28–$8.35+	1.05
$8.36–$8.43+	1.06
$8.44–$8.50+	1.07
$8.51–$8.58+	1.08
$8.59–$8.66+	1.09
$8.67–$8.74+	1.10

TABLE I—RETAIL CEILING PRICES FOR COTTON FLANNEL SHIRTS—continued

Column 1. Supplier's ceiling price (per doz.)	*Column 2. Retail ceiling price (per shirt)*
$8.75–$8.82+	$1.11
$8.83–$8.90+	1.12
$8.91–$8.98+	1.13
$8.99–$9.06+	1.14
$9.07–$9.14+	1.15
$9.15–$9.22+	1.16
$9.23–$9.30+	1.17
$9.31–$9.38+	1.18
$9.39–$9.45+	1.19
$9.46–$9.53+	1.20
$9.54–$9.61+	1.21
$9.62–$9.69+	1.22
$9.70–$9.77+	1.23
$9.78–$9.85+	1.24
$9.86–$9.93+	1.25
$9.94–$10.01+	1.26
$10.02–$10.09+	1.27
$10.10–$10.17+	1.28
$10.18–$10.25+	1.29
$10.26–$10.33+	1.30
$10.34–$10.41+	1.31
$10.42–$10.48+	1.32
$10.49–$10.56+	1.33
$10.57–$10.64+	1.34
$10.65–$10.72+	1.35
$10.73–$10.80+	1.36
$10.81–$10.88+	1.37
$10.89–$10.96+	1.38
$10.97–$11.04+	1.39
$11.05–$11.12+	1.40
$11.13–$11.20+	1.41
$11.21–$11.28+	1.42
$11.29–$11.36+	1.43
$11.37–$11.43+	1.44
$11.44–$11.51+	1.45

TABLE I—RETAIL CEILING PRICES FOR COTTON FLANNEL SHIRTS—continued

Column 1. Supplier's ceiling price (per doz.):	*Column 2. Retail ceiling price (per shirt)*
$11.52–$11.59+	$1.46
$11.60–$11.67+	1.47
$11.68–$11.75+	1.48
$11.76–$11.83+	1.49
$11.84–$11.91+	1.50
$11.92–$11.99+	1.51
$12.00–$12.07+	1.52
$12.08–$12.15+	1.53
$12.16–$12.23+	1.54
$12.24–$12.31+	1.55
$12.32–$12.39+	1.56
$12.40–$12.46+	1.57
$12.47–$12.54+	1.58
$12.55–$12.62+	1.59
$12.63–$12.70+	1.60
$12.71–$12.78+	1.61
$12.79–$12.86+	1.62
$12.87–$12.94+	1.63
$12.95–$13.02+	1.64
$13.03–$13.10+	1.65
$13.11–$13.18+	1.66
$13.19–$13.26+	1.67
$13.27–$13.34+	1.68
$13.35–$13.41+	1.69
$13.42–$13.49+	1.70
$13.50–$13.57+	1.71
$13.58–$13.65+	1.72
$13.66–$13.73+	1.73
$13.74–$13.81+	1.74
$13.82–$13.89+	1.75
$13.90–$13.97+	1.76
$13.98–$14.05+	1.77
$14.06–$14.13+	1.78
$14.14–$14.21+	1.79
$14.22–$14.29+	1.80
$14.30–$14.37+	1.81
$14.38–$14.44+	1.82
$14.45–$14.52+	1.83
$14.53–$14.60+	1.84
$14.61–$14.68+	1.85
$14.69–$14.76+	1.86
$14.77–$14.84+	1.87
$14.85–$14.92+	1.88
$14.93–$15.00+	1.89
$15.01–$15.08+	1.90
$15.09–$15.16+	1.91
$15.17–$15.24+	1.92
$15.25–$15.32+	1.93
$15.33–$15.39+	1.94
$15.40–$15.47+	1.95
$15.48–$15.55+	1.96
$15.56–$15.63+	1.97
$15.64–$15.71+	1.98
$15.72–$15.79+	1.99
$15.80–$15.87+	2.00
$15.88–$15.95+	2.01
$15.96–$16.03+	2.02
$16.04–$16.11+	2.03
$16.12–$16.19+	2.04
$16.20–$16.27+	2.05
$16.28–$16.35+	2.06
$16.36–$16.42+	2.07
$16.43–$16.50+	2.08
$16.51–$16.58+	2.09
$16.59–$16.66+	2.10
$16.67–$16.74+	2.11
$16.75–$16.82+	2.12
$16.83–$16.90+	2.13
$16.91–$16.98+	2.14
$16.99–$17.06+	2.15
$17.07–$17.14+	2.16
$17.15–$17.22+	2.17
$17.23–$17.30+	2.18
$17.31–$17.37+	2.19
$17.38–$17.45+	2.20
$17.46–$17.53+	2.21
$17.54–$17.61+	2.22
$17.62–$17.69+	2.23
$17.70–$17.77+	2.24
$17.78–$17.85+	2.25
$17.86–$17.93+	2.26
$17.94–$18.01+	2.27
$18.02–$18.09+	2.28
$18.10–$18.17+	2.29
$18.18–$18.25+	2.30
$18.26–$18.33+	2.31

TABLE I—RETAIL CEILING PRICES FOR COTTON FLANNEL SHIRTS—continued

Column 1. Supplier's ceiling price (per doz.):	*Column 2. Retail ceiling price (per shirt)*
$18.34–$18.40+	$2.32
$18.41–$18.48+	2.33
$18.49–$18.56+	2.34
$18.57–$18.64+	2.35
$18.65–$18.72+	2.36
$18.73–$18.80+	2.37
$18.81–$18.88+	2.38
$18.89–$18.96+	2.39
$18.97–$19.04+	2.40
$19.05–$19.12+	2.41
$19.13–$19.20+	2.42
$19.21–$19.28+	2.43
$19.29–$19.35+	2.44
$19.36–$19.43+	2.45
$19.44–$19.51+	2.46
$19.52–$19.59+	2.47
$19.60–$19.67+	2.48
$19.68–$19.75+	2.49
$19.76–$19.83+	2.50
$19.84–$19.91+	2.51
$19.92–$19.99+	2.52
$20.00–$20.07+	2.53
$20.08–$20.15+	2.54
$20.16–$20.23+	2.55
$20.24–$20.31+	2.56
$20.32–$20.38+	2.57
$20.39–$20.46+	2.58
$20.47–$20.54+	2.59
$20.55–$20.62+	2.60
$20.63–$20.70+	2.61
$20.71–$20.78+	2.62
$20.79–$20.86+	2.63
$20.87–$20.94+	2.64
$20.95–$21.02+	2.65
$21.03–$21.10+	2.66
$21.11–$21.18+	2.67
$21.19–$21.26+	2.68
$21.27–$21.33+	2.69
$21.34–$21.41+	2.70
$21.42–$21.49+	2.71
$21.50–$21.57+	2.72
$21.58–$21.65+	2.73
$21.66–$21.73+	2.74
$21.74–$21.81+	2.75
$21.82–$21.89+	2.76
$21.90–$21.97+	2.77
$21.98–$22.05+	2.78
$22.06–$22.13+	2.79
$22.14–$22.21+	2.80
$22.22–$22.28+	2.81
$22.29–$22.36+	2.82
$22.37–$22.44+	2.83
$22.45–$22.52+	2.84
$22.53–$22.60+	2.85
$22.61–$22.68+	2.86
$22.69–$22.76+	2.87
$22.77–$22.84+	2.88
$22.85–$22.92+	2.89
$22.93–$23.00+	2.90
$23.01–$23.08+	2.91
$23.09–$23.16+	2.92
$23.17–$23.24+	2.93
$23.25–$23.31+	2.94
$23.32–$23.39+	2.95
$23.40–$23.47+	2.96
$23.48–$23.55+	2.97
$23.56–$23.63+	2.98
$23.64–$23.71+	2.99
$23.72–$23.79+	3.00

TABLE II—OFFICIAL BOY SCOUT SHIRTS—ALL REGIONS

Lot. No.	Description	Ceiling price
647	Scout heavyweight	$2.25
648	Scout lightweight	2.00
687	Scout V-neck	1.80
805	Cub heavyweight	1.95
806	Cub lightweight	1.75
808	Cub V-neck	1.60

This regulation shall become effective with respect to sales by manufacturers and sales at wholesale on September 10, 1943, and with respect to sales at retail on October 1, 1943. Prior to the effective date, any person may sell and deliver either at prices determined under existing regulations, or at prices determined under Revised Maximum Price Regulation 304.

NOTE: The records and reporting provisions of this regulation have been approved by the Bureau of the Budget under the Federal Reports Act of 1942.

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14537; Filed, September 4, 1943; 4:31 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Rev. Supp. Reg. 11 Under GMPR, Amdt. 35]

EXCEPTIONS FOR CERTAIN SERVICES: IRON ORE MINING

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

The effective date provision of Amendment 24 to Revised Supplementary Regulation 11 under the General Maximum Price Regulation is amended to read as follows:

Amendment 24 shall be effective as of July 1, 1942.

This amendment shall become effective September 10, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14538; Filed, September 4, 1943; 4:32 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Rev. Supp. Reg. 14 [1] to GMPR,[2] Amdt. 22]

CIGARETTES AT WHOLESALE AND RETAIL

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 Supplementary Regulation No. 14 is amended by adding section 6.21 to Article VI thereof to read as follows:

SEC. 6.21. *Special provisions for sales of cigarettes at wholesale and at retail*—(a) *Maximum prices for sales of economy cigarettes at wholesale.* On and after September 4, 1943, a seller's maximum price for a sale of a particular quantity of economy cigarettes at wholesale to any class of purchasers shall be an amount determined by multiplying his net cost for that quantity of the brand and size by the percentage mark-

*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 9787, 9880, 10432, 10566, 10433, 10668, 10731, 10759, 10763, 10939, 10674, 10984, 10758, 11174, 11182, 11247, 11215, 11479, 11572, 11754.

[2] 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511, 9025, 9991.

up applicable on September 3, 1943 to his sales of the same cigarettes to the same class of purchasers. For purposes of this paragraph:

(1) A seller's "net cost" shall be his supplier's list price for the particular brand and size of cigarettes less (i) all trade and cash discounts, and (ii) all state and local taxes, and (iii) any increase in Federal Internal Revenue tax effective after September 3, 1943;

(2) A seller's "percentage mark-up applicable on September 3, 1943" shall be the percentage determined by dividing his maximum price per thousand of such brand and size of cigarettes to the particular class of purchasers on that date (exclusive of all state or local taxes and after deducting all trade and cash discounts) by his net cost therefor on the same date.

(b) *Maximum prices for sales of economy cigarettes at retail.* (1) On and September 4, 1943, a seller's maximum price for a sale of economy cigarettes at retail shall be as follows:

For a package of 20 cigarettes.	13 cents.
For multiple unit sales of packages of 20 cigarettes.	12½ cents multiplied by number of packages sold.

Provided, That if charging the maximum price for a particular multiple unit sale at retail would require use of a fractional part of a cent, such maximum price shall be adjusted to the next higher cent.

(2) Any seller of economy cigarettes at retail shall give to each purchaser of a single package, at the time of sale, the option of purchasing two packages of the same brand and size at the maximum price for such multiple unit sale.

(c) *State and local taxes and new or increased Federal Internal Revenue taxes.* A seller of economy cigarettes may add to the maximum prices established under (a) or (b) the amount of any new or increased Federal Internal Revenue tax effective after September 3, 1943 and any state or local tax upon or incident to the sale, delivery, processing or use of those cigarettes; *Provided,* That the amount of any such tax has been paid or shall have become due and payable by the seller to the taxing authorities or to any prior vendor.

(d) *Elimination of requirement of separate statement of tax increases for sales of cigarettes at wholesale and at retail.* The requirements of § 1499.7 (b) of the General Maximum Price Regulation with respect to separate statement of increases in Federal, state or local taxes effective after March 31, 1942, shall not apply to sales of any cigarettes at wholesale or at retail.

(e) *Definitions.* (1) "Economy cigarettes" means cigarettes frequently referred to as such, whether king size or regular size, including Avalons, Beechnuts, Dominos, Marvels, Paul Jones, Sensations, Twenty Grands, and Wings, which are normally sold for less than such so-called popular brands as Camels, Chelseas, Chesterfields, Fleetwoods, Lucky Strikes, Old Golds, Pall Malls, Phillip Morris, and Raleighs.

This amendment shall become effective September 4, 1943.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 4th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14544; Filed, September 4, 1943; 4:37 p. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 143,[1] including Amdt. 7]

WHOLESALE PRICES FOR NEW RUBBER TIRES AND TUBES

Sections 1315.1501, 1315.1511 and 1315.1514 amended; 1315.1502 to 1315.1512 redesignated 1315.1511 to 1315.1521, respectively; 1315.1502 to 1315.1510, inclusive, and 1315.1519 (a) (11) added; so that Maximum Price Regulation 143, as amended by Amendment 7, effective September 9, 1943, shall read as follows:

In the judgment of the Price Administrator, the wholesale prices of new rubber tires and tubes have risen and are threatening further to rise to an extent and in a manner inconsistent with the purposes of the Emergency Price Control Act of 1942. The Price Administrator has ascertained and given due consideration to the wholesale prices of new rubber tires and tubes prevailing between October 1 and October 15, 1941, and has made adjustment for such relevant factors as he has determined and deemed to be of general applicability. So far as practicable, the Price Administrator has advised and consulted with representative members of the industry which will be affected by this regulation.

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

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, and in accordance with Revised Procedural Regulation No. 1[3] issued by the Office of Price Administration, Maximum Price Regulation No. 143 is hereby issued.

Sec.

AUTHORITY: §§ 1315.1501 to 1315.1521, inclusive, issued under 56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681.

§ 1315.1501 *Prohibition against dealing in new rubber tires and tubes at prices above the maximum.* On and after May 18, 1942, regardless of any contract, agreement, lease or other obligation, no person shall sell or deliver new rubber tires or tubes at wholesale, and no person shall buy or receive new rubber tires or tubes at wholesale in the course of trade or business at prices higher than the maximum prices; and no person shall agree, offer, solicit, or attempt to do any of the foregoing.

[§ 1315.1501 amended by Amendment 2, 7 F.R. 9890, effective 11-25-42, Amendment 3, 8 F.R. 320, effective 1-12-43, Amendment 4,8 F.R. 4326, effective 4-8-43 and Amendment 7, effective 9-9-43]

§ 1315.1502 *Maximum wholesale prices for natural rubber tires and tubes*—(a) *Applicability of this section*—(1) *Tires and tubes covered.* This section covers new rubber tires and tubes other than tires and tubes made in whole or in part of synthetic rubber, which are covered by § 1315.1504, and other than passenger-car reclaimed rubber war tires, which are covered by § 1315.1503. The tires and tubes covered by this section are, for the most part, those tires and tubes made from crude rubber or from crude rubber combined with reclaimed rubber. This section applies only to tires and tubes which are not factory seconds. Factory second tires and tubes are covered by § 1315.1506.

(2) *Transactions covered.* This section applies to all sales and deliveries at wholesale of tires and tubes covered by this section except sales and deliveries of tires and tubes by the manufacturer thereof to the brand owner of the tires and tubes, and except any other sales and deliveries under cost-plus contracts, both of which are covered by § 1315.1505.

(b) *Tires and tubes other than passenger-car.* This paragraph (b) applies to all new rubber tires and tubes covered by this section, except passenger-car

[1] 8 F.R. 4326.

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

[3] 7 F.R. 8961; 8 F.R. 3313, 3533, 6173, 11806.

tires and tubes. Any seller other than the brand owner shall determine all of his maximum wholesale prices on such tires and tubes under this paragraph (b). The brand owner shall determine his maximum wholesale prices under this paragraph for any of such tires and tubes which are of a type, brand name and size which was on the price list from which he quoted prices during March, 1942. The brand owner shall price under paragraph (e) of this section any non-passenger-car tires and tubes of a type, brand name and size which was not on his price list during March, 1942. The maximum wholesale price under this paragraph (b) shall be determined under the first applicable of the following subparagraphs:

(1) *Same brand and type to March, 1942, class of purchasers.* If during March, 1942, the seller delivered or offered for delivery any new tires or tubes of the same type and brand name to a purchaser of the same class, the maximum wholesale price shall be determined under (i) or (ii), whichever is applicable. "Purchaser of the same class" is defined in § 1315.1519 (a) (11).

(i) If the seller quoted wholesale prices during March, 1942, by applying discounts to a consumer price list, the maximum wholesale price shall be determined by deducting from the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63,[4] a percentage discount equal to the smallest discount from maximum retail price at which the seller delivered, or if he did not deliver, at which he offered for delivery, during March, 1942, new tires or tubes of the same type and brand name to a purchaser of the same class.

(ii) If the seller quoted wholesale prices during March, 1942, on the basis of a net wholesale price list, the maximum wholesale price shall be the highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery, during March, 1942, new tires or tubes of the same type, brand name and size to a purchaser of the same class. For any size which the seller did not deliver or offer for delivery during March, 1942, to a purchaser of the same class, the maximum wholesale price shall be determined as follows:

(*a*) Select the most comparable size in the same brand and type and express its maximum wholesale price as a percentage of its maximum retail price, as fixed by Revised Price Schedule 63.

(*b*) Apply the percentage in (*a*) to the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63.

[4] 8 F.R. 2110, 2663, 4332, 5746, 7597, 8860, 11947.

(2) *New brand or type to March, 1942, class of purchasers.* This subparagraph (2) is applicable to any brand and type of non-passenger-car tires or tubes which the seller did not deliver or offer for delivery to a purchaser of the same class during March, 1942, if during March, 1942, the seller did deliver or offer for delivery to a purchaser of the same class some new tires other than passenger-car, if tires are being priced, or some new tubes other than passenger-car, if tubes are being priced. The maximum wholesale price under this subparagraph (2) shall in no case be higher than the price determined by deducting a discount of 25 percent for tires and 30 percent for tubes from the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63. If applying subdivision (i) or (ii) results in a maximum wholesale price which is lower than the price which would result from deducting a discount of 25 percent for tires and 30 percent for tubes from the maximum retail price, the maximum wholesale price under this subparagraph (2) shall be determined under subdivision (i) or (ii), whichever is applicable.

(i) This subdivision (i) applies if the brand and type of tires or tubes being priced was on the price list from which the brand owner quoted prices during March, 1942.

(*a*) Select from among the tires or tubes which the seller did deliver or offer for delivery to a purchaser of the same class during March, 1942, the particular tire or tube, as the case may be, the maximum retail price of which is nearest to the maximum retail price of the tire or tube being priced. If two items having the same maximum retail price are the nearest, either one may be selected.

(*b*) Determine on the basis of price differentials prevailing in the industry in the locality of the seller on March 1, 1942, the percentage relationship which the wholesale price of the tire or tube being priced bears to the wholesale price of the tire or tube selected in (*a*). Both wholesale prices used in this comparison shall be prices to purchasers of the same class as the class for which a maximum price is now being established.

(*c*) Determine the maximum wholesale price under subparagraph (1) of the tire or tube selected in (*a*).

(*d*) Apply the percentage determined in (*b*) to the wholesale price determined in (*c*) to arrive at the maximum wholesale price of the tire or tube being priced.

(ii) This subdivision (ii) applies if the brand and type of tires or tubes being priced was not on the price list from which the brand owner quoted prices during March, 1942.

(*a*) Deduct from the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63, the wholesale discount which is required by this regulation for the most comparable brand and type which the seller did deliver or offer for delivery to a purchaser of the same class during March, 1942, or

(*b*) Take the maximum net wholesale price under this regulation for the same or the most comparable size in the most comparable brand and type which the seller did deliver or offer for delivery to a purchaser of the same class during March, 1942, express it as a percentage of the maximum retail price of the same tire or tube, and apply that percentage to the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63.

(3) *New class of purchasers or new seller.* (i) If the seller did not deliver or offer for delivery during March, 1942, any new tires other than passenger-car to a purchaser of the same class or if the seller was not in the business of selling such new tires during March, 1942, the maximum wholesale price for any new tire shall be determined by deducting a discount of 25 percent from the maximum retail price of the tire, as fixed by Revised Price Schedule 63.

(ii) If the seller did not deliver or offer for delivery during March, 1942, any new tubes other than passenger-car to a purchaser of the same class or if the seller was not in the business of selling such new tubes during March, 1942, the maximum wholesale price for any new tube shall be determined by deducting a discount of 30 percent from the maximum retail price of the tube, as fixed by Revised Price Schedule 63.

(c) *Passenger-car tires and tubes other than Exhibit C.* The maximum wholesale price under this section for any new rubber passenger-car tires or tubes covered by this section, except Exhibit C passenger-car tires and tubes, shall be determined under the first applicable of the following subparagraphs:

(1) *Same brand and type to March, 1942, class of purchasers.* If during March, 1942, the seller delivered or offered for delivery any new tires or tubes of the same type and brand name to a purchaser of the same class, the maximum wholesale price shall be determined under (i) or (ii), whichever is applicable. "Purchaser of the same class" is defined in § 1315.1519 (a) (11).

(i) If the seller quoted wholesale prices during March, 1942, by applying discounts to a consumer price list, the maximum wholesale price shall be determined by deducting a percentage discount from the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111, and by adding

a specific dollar amount to the result. The percentage discount to be deducted shall be the smallest discount from maximum retail price (not including any 16% increase) at which the seller delivered, or if he did not deliver, at which he offered for delivery during March, 1942, new tires or tubes of the same type and brand name to a purchaser of the same class. The specific dollar amount to be added is an amount equal to 16% of the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111.

(ii) If the seller quoted wholesale prices during March, 1942, on the basis of a net wholesale price list, the maximum wholesale price shall be the highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery during March, 1942, new tires or tubes of the same type, brand name and size to a purchaser of the same class increased by a dollar amount equal to 16% of the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111. For any size which the seller did not deliver or offer for delivery during March, 1942, to a purchaser of the same class, the maximum wholesale price shall be determined as follows:

(*a*) Select the most comparable size in the same brand and type and express its maximum wholesale price as a percentage of its maximum retail price, as fixed by Revised Price Schedule 63, not including the 16% increase.

(*b*) Apply the percentage in (*a*) to the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63, not including the 16% increase.

(*c*) Add to the result in (*b*) a dollar amount equal to 16% of the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63, not including the 16% increase.

(2) *New brand or type to March, 1942, class of purchasers.* This subparagraph (2) is applicable to any brand and type of passenger-car tires or tubes, other than Exhibit C, which the seller did not deliver or offer for delivery to a purchaser of the same class during March, 1942, if during March, 1942, the seller did deliver or offer for delivery to a purchaser of the same class some new passenger-car tires, if tires are being priced, or some new passenger-car tubes, if tubes are being priced. The maximum wholesale price under this subparagraph (2) shall in no case be higher than the price determined by deducting a discount of 25 percent for tires and 30 percent for tubes from the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63, not including the 16% increase, and adding to the result a dollar amount equal to 16% of the maximum retail price of the tire or tube, not including the 16% increase. If applying subdivisions (i) to (v) results in a maximum wholesale price which is lower than the price which would result from deducting such a discount and adding the 16% item, the maximum wholesale price under this subparagraph (2) shall be determined under subdivisions (i) to (v).

(i) Select from among the tires or tubes which the seller did deliver or offer for delivery to a purchaser of the same class during March, 1942, the particular tire or tube, as the case may be, the maximum retail price of which is nearest to the maximum retail price of the tire or tube being priced. If two items having the same maximum retail price are the nearest, either one may be selected.

(ii) Determine on the basis of price differentials prevailing in the industry in the locality of the seller on March 1, 1942, the percentage relationship which the wholesale price of the tire or tube being priced bears to the wholesale price of the tire or tube selected in (i). Both wholesale prices used in this comparison shall be prices to purchasers of the same class as the class for which a maximum price is now being established.

(iii) Determine under subparagraph (1) for the tire or tube selected in (i) the base price to which the percentage of the maximum retail price is to be added under that subparagraph.

(iv) Apply the percentage determined in (ii) to the base price determined in (iii) to arrive at the base price of the tire or tube being priced.

(v) To arrive at the maximum wholesale price of the tire or tube being priced, add to the base price in (iv) a dollar amount equal to 16% of the maximum retail price of the tire or tube being priced, as fixed by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111.

(3) *New class of purchasers or new seller.* (i) If the seller did not deliver or offer for delivery during March, 1942, any new passenger-car tires to a purchaser of the same class or if the seller was not in the business of selling such new tires during March, 1942, the maximum wholesale price for any new tire shall be determined by deducting a discount of 25 percent from the maximum retail price of the tire, as fixed by Revised Price Schedule 63, not including the 16% increase, and adding to the result a dollar amount equal to 16% of the maximum retail price of the tire, not including the 16% increase.

(ii) If the seller did not deliver or offer for delivery during March, 1942, any new passenger-car tubes to a purchaser of the same class or if the seller was not in the business of selling such new tubes during March, 1942, the maximum wholesale price for any new tube shall be determined by deducting a discount of 30 percent from the maximum retail price of the tube, as fixed by Revised Price Schedule 63, not including the 16% increase, and adding to the result a dollar amount equal to 16% of the maximum retail price of the tube, not including the 16% increase.

(d) *Exhibit C passenger-car tires and tubes.* The maximum wholesale price under this section for any Exhibit C passenger-car tires and tubes covered by this section shall be determined under whichever of the following subparagraphs (1) to (4) is applicable:

(1) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth consumer list prices, the maximum price for such tires or tubes shall be a price determined by taking the price set forth on the Exhibit C list for tires or tubes of the same type, brand name and size; deducting the prescribed 20, 40, or 60 percent discount set forth for such tires or tubes on the Exhibit C; applying to the price which results after such prescribed discount is deducted the smallest discount from consumer list prices which the seller had in effect on March 1, 1942, for a purchaser of the same class on current brands of tires or tubes which are comparable as to type and size; and increasing that resultant price by a dollar amount equal to 16% of the price set forth on the Exhibit C list, after deducting the prescribed 20, 40, or 60 percent discount, for the tires or tubes for which a maximum wholesale price is being computed.

(2) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth net wholesale prices, the maximum price for such tires or tubes applicable to the manufacturer or distributor who filed such Exhibit C, shall be a price determined by taking the price set forth on the Exhibit C list for tires or tubes of the same type, brand name and size which is applicable to the class of purchasers in which the particular buyer falls, deducting the prescribed 20, 40, or 60 percent discount set forth for such tires or tubes on the Exhibit C; applying to the price which results after such prescribed discount is deducted the smallest discount, if any, from such net wholesale prices which the seller had in effect on March 1, 1942, for a purchaser

of the same class on current brands of tires or tubes which are comparable as to type and size; and increasing that resultant price by a dollar amount equal to 16% of a consumer list price for the tires or tubes for which a maximum wholesale price is being computed, which consumer list price shall be computed as follows:

Take the maximum retail price established by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111, for the passenger-car tires or tubes of the same manufacturer or distributor which are most comparable as to type and size; adjust such price in accordance with the price differentials prevailing in the industry on March 1, 1942, for differences in type, brand name and size; and deduct the prescribed 20, 40 or 60 percent discount set forth on Exhibit C for the tires or tubes for which a maximum wholesale price is being computed.

(3) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth net wholesale prices, the maximum price for such tires or tubes applicable to any seller other than the manufacturer or distributor who filed such Exhibit C, shall be a price determined by taking the price set forth on the Exhibit C list for tires or tubes of the same type, brand name and size which is applicable to the seller on his purchases of such tires; deducting the prescribed 20, 40 or 60 percent discount set forth for such tires or tubes on the Exhibit C; applying to the price which results after such prescribed discount is deducted the normal mark-up which the seller had in effect on March 1, 1942, for a purchaser of the same class on current brands of tires or tubes which are comparable as to type and size; and increasing that resultant price by a dollar amount equal to 16% of a consumer list price for the tires or tubes for which a maximum wholesale price is being computed, which consumer list price shall be computed in the same manner as the consumer list price is computed under subparagraph (2).

(4) (i) If the seller did not deliver or offer for delivery on March 1, 1942, any new passenger-car tires to a purchaser of the same class or if the seller was not in the business of selling such new tires on March 1, 1942, the maximum wholesale price for any new tire shall be determined by deducting a discount of 25 percent from the maximum retail price of the tire, as fixed by Revised Price Schedule 63.

(ii) If the seller did not deliver or offer for delivery on March 1, 1942, any new passenger-car tubes to a purchaser of the same class or if the seller was not in the business of selling such new tubes on March 1, 1942, the maximum wholesale price for any new tube shall be determined by deducting a discount of 30 percent from the maximum retail price of the tube, as fixed by Revised Price Schedule 63.

(5) It shall be the duty of the seller to determine which of the tires or tubes he is selling appear on the Exhibit C filed with the Office of Price Administration by the manufacturer or distributor thereof, the prices set forth for such tires or tubes on the Exhibit C list, whether such prices are consumer list prices or net wholesale prices, whether a discount of 20, 40 or 60 percent is prescribed by the Exhibit C for such tires or tubes, and any other information which is necessary to enable the seller to determine the maximum prices for Exhibit C passenger-car tires or tubes under this paragraph. Such information can ordinarily be obtained from the manufacturer or distributor of the tires or tubes involved. All such information can be obtained by any seller by writing to the Office of Price Administration, Washington, D. C., where an accurate Exhibit C for each manufacturer and distributor is on file and available for inspection at all times.

(e) *Non-passenger-car tires and tubes not on March, 1942, lists*—(1) *Applicability of this paragraph.* This paragraph (e) does not apply to passenger-car tires and tubes. It applies to all other new rubber tires and tubes covered by this section which are of a type, brand name and size which was not on the price list from which the brand owner quoted prices during March, 1942. This paragraph (e) applies only to the brand owner of the tires or tubes. Any seller other than the brand owner shall price all such tires and tubes under paragraph (b) of this section.

(2) *How the brand owner establishes his maximum prices.* The maximum wholesale price under this section for any sale or delivery by a brand owner of new rubber tires or tubes covered by this paragraph (e) shall be determined as follows:

(i) Select the tire or tube for which a maximum retail price has already been established which is most comparable to the tire or tube being priced. This may be a tire or tube in the brand owner's line or a tire or tube of some other brand owner.

(ii) Determine on the basis of price differentials normally prevailing in the industry at the retail level, the percentage relationship which the retail price of a tire or tube of the type, brand name and size being priced would bear to the maximum retail price of the tire or tube selected in (i).

(iii) Apply the percentage determined in (ii) to the maximum retail price of the tire or tube selected in (i) to arrive at a suggested maximum retail price of the tire or tube being priced.

(iv) If the tire or tube being priced is a new size in a brand and type for which maximum retail prices have already been established in other sizes, apply to the suggested maximum retail price determined in (iii) the wholesale discount to each class of purchasers which is required by this regulation for that brand and type or determine a maximum net wholesale price to each class of purchasers for the size being priced which bears the same relationship to the suggested maximum retail price determined in (iii) as the maximum net wholesale price of the most comparable size and in that brand and type bears to its maximum retail price.

(v) If the tire or tube being priced is a new brand or type in the brand owner's line, (iv) shall be followed except that the most comparable brand and type in the brand owner's line for which maximum retail prices are already established shall be substituted for the same brand and type.

(3) *Reports by brand owners.* Any brand owner who determines any maximum prices under this paragraph (e) for tires or tubes, other than passenger-car, newly added to his line shall make the report required by this subparagraph (3) to the Office of Price Administration, Washington, D. C. No report is required for new items on which the brand owner has already made the report required by the former § 1315.1505 (b). The report shall be made at least five days before the brand owner first offers the tires or tubes for sale. The seller may not accept payment for the tires or tubes until fifteen days have elapsed after the mailing of the report. Within this fifteen day period the maximum prices so reported shall be subject to adjustment by the Office of Price Administration. Subsequent to this fifteen day period, such prices shall be subject to adjustment (not to apply retroactively) at any time upon the written order of the Office of Price Administration. The report shall contain the following:

(i) Suggested maximum retail prices for the tires or tubes being priced.

(ii) Wholesale discounts or maximum net wholesale prices for the tires or tubes being priced, as determined under this paragraph for all classes of purchasers for whom maximum wholesale prices are being established.

(iii) A description of the tires or tubes being priced and of the comparable tires or tubes used as a basis, setting forth for

each the type, brand name, size, number of plies and construction.

[§ 1315.1502 added by Amendment 7, effective 9-9-43]

§ 1315.1503 *Maximum wholesale prices for passenger-car reclaimed rubber war tires*—(a) *Applicability of this section.* This section covers new passenger-car reclaimed rubber war tires, as defined in § 1315.1519 (a) (9). This section applies only to tires which are not factory seconds. Factory second passenger-car tires are covered by § 1315.1506. This section applies to all sales and deliveries at wholesale of the tires covered by this section except sales and deliveries of tires by the manufacturer thereof to the brand owner of the tires and except any other sales and deliveries under cost-plus contracts.

(b) *Maximum prices.* The maximum wholesale price under this section for any new passenger-car reclaimed rubber war tires, except factory seconds, shall be determined under subparagraph (1) or (2), whichever is applicable.

(1) *Sales on the basis of consumer price lists.* (i) For any seller who quoted wholesale prices during March, 1942, by applying discounts to a consumer price list, the maximum wholesale price for any new passenger-car reclaimed rubber war tires shall be determined by deducting from the maximum retail price of such reclaimed rubber war tires, as fixed by Revised Price Schedule 63, a percentage discount equal to the smallest discount from maximum retail prices at which the seller delivered, or if he did not deliver, at which he offered for delivery, during March, 1942, to a purchaser of the same class, the brand of passenger-car tires listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on such reclaimed rubber war tires.

(ii) If such seller did not deliver or offer for delivery during March, 1942, to a purchaser of the same class, any tires of the brand listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on the reclaimed rubber war tires, the maximum wholesale price for such reclaimed rubber war tires shall be determined by calculating the maximum wholesale price for the most comparable purchaser in accordance with the provisions of subdivision (i), and adjusting the price so calculated in accordance with the price differentials prevailing in the industry between such purchasers on March 1, 1942.

(iii) If such seller did not deliver or offer for delivery during March, 1942, to any purchaser, any tires of the brand listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on the reclaimed rubber war tires, the maximum wholesale price for such reclaimed rubber war tires shall be the maximum wholesale price to a purchaser of the same class for the most comparable seller, calculated in accordance with the provisions of subdivision (i) or (ii).

(iv) For any sale or delivery by a manufacturer where the maximum wholesale price determined under subdivisions (i), (ii) or (iii) is less than 45 percent of the maximum retail price of such reclaimed rubber war tires, as fixed by Revised Price Schedule 63, the manufacturer may calculate his maximum price under this regulation as though it were a sale or delivery to the brand owner of the tires.

(2) *Sales on the basis of net wholesale price lists.* (i) For any seller who quoted wholesale prices during March, 1942, on the basis of a net wholesale price list, the maximum wholesale price for any new passenger-car reclaimed rubber war tires shall be determined by taking the highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery, during March, 1942, to a purchaser of the same class, the 6.00–16 size of the brand of passenger-car tires listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on such reclaimed rubber war tires, expressing that price as a percentage of the maximum retail price for the 6.00–16 size of the same brand, as fixed by Revised Price Schedule 63 not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111, and applying that percentage to the maximum retail prices for the reclaimed rubber war tires, as established by Revised Price Schedule 63.

(ii) If such seller did not deliver or offer for delivery during March, 1942, to a purchaser of the same class, any 6.00–16 size tires of the brand listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on the reclaimed rubber war tires, the maximum wholesale price for such reclaimed rubber war tires shall be determined by calculating the maximum wholesale price for the most comparable purchaser in accordance with the provisions of subdivision (i), and adjusting the price so calculated in accordance with the price differentials prevailing in the industry between such purchasers on March 1, 1942.

(iii) If such seller did not deliver or offer for delivery during March, 1942, to any purchaser, any 6.00–16 size tires of the brand listed in paragraph (b) of § 1315.110 or 1315.111 of Revised Price Schedule 63 for the manufacturer or private brand distributor whose company name or brand name appears on the reclaimed rubber war tires the maximum wholesale price for such reclaimed rubber war tires shall be the maximum wholesale price to a purchaser of the same class for the most comparable seller, calculated in accordance with the provisions of subdivision (i) or (ii).

(iv) Notwithstanding the provisions of subdivisions (i), (ii) or (iii), the maximum wholesale price for any new passenger-car reclaimed rubber war tires on which the name General Tire and Rubber Company appears, shall be the price applicable to a purchaser of the same class calculated in accordance with the provisions of subdivisions (i), (ii), or (iii), increased by 7 percent.

(v) For any sale or delivery by a manufacturer where the maximum wholesale price determined under subdivisions (i), (ii), (iii) or (iv) is less than 45 percent of the maximum retail price of such reclaimed rubber war tires, as fixed by Revised Price Schedule 63, the manufacturer may calculate his maximum price under this regulation as though it were a sale or delivery to the brand owner of the tires.

[§ 1315.1503 added by Amendment 7, effective 9-9-43]

§ 1314.1504 *Maximum wholesale prices for synthetic rubber tires and tubes*—(a) *Applicability of this section*—(1) *Tires and tubes covered.* This section covers new synthetic rubber tires and tubes. "Synthetic rubber tires and tubes" means any new tires and tubes, regardless of the brand or other name appearing thereon, which are made in whole or in part of any type of synthetic rubber and which are marked with whatever symbol the War Production Board has specified to identify them as containing synthetic rubber. For tires, the marking specified by the War Production Board includes a colored dot, either circular or rectangular at least ¾ inch in diameter vulcanized on both sides of the tire. For tubes, the mark-

ing specified by the War Production Board includes a circumferential colored stripe at least 3/8 inch wide applied on the base section of the tube. The color will be red, yellow, green, or blue. This section applies only to tires and tubes which are not factory seconds. Factory second tires and tubes are covered by § 1315.1506.

(2) *Transactions covered.* This section applies to all sales and deliveries at wholesale of tires and tubes covered by this section except sales and deliveries of tires and tubes by the manufacturer thereof to the brand owner of the tires and tubes, and except any other sales and deliveries under cost-plus contracts, both of which are covered by § 1315.1505.

(b) *Tires and tubes other than passenger-car.* The maximum wholesale price under this section for any new synthetic rubber tires or tubes, other than passenger-car tires and tubes, shall be the same as the maximum wholesale price for the natural rubber tire or tube in the same type, brand name and size, as determined under § 1315.1502.

(c) *Passenger-car tires*—(1) *Maximum prices.* The maximum wholesale prices under this section for new synthetic rubber passenger-car tires shall be uniform for each size of the same brand owner, regardless of what brand name appears on the tires. For any size of synthetic rubber passenger-car tires on which there is a maximum price established on the natural rubber tires in the same size in the same brand owner's base level brand under § 1315.1502, the maximum wholesale price under this section shall be the same as the maximum wholesale price for the natural rubber tires in the same size in the same brand owner's base level brand, as determined under § 1315.1502. The base level brand is the brand of passenger-car tires listed for the brand owner in paragraph (b) in § 1315.110 or § 1315.111 of Revised Price Schedule 63. For any size of synthetic rubber passenger-car tires on which there is no maximum price established on the natural rubber tires in the same size in the same brand owner's base level brand under § 1315.1502, the maximum wholesale price under this section shall be calculated by multiplying the maximum wholesale price under § 1315.1502 for the 6.00–16 size, 4 ply, in the same brand owner's base level brand by the following percentage:

Size	Ply	Percentage
6.00–16	6	125
6.25/6.50–16	4	122
6.50–16	6	152
7.00–16	6	172
7.50–16	6	218
5.25/5.50–17	6	116
5.25/5.50–19	4	106
4.50/4.75/5.00–20	4	83
4.40/4.50–21	4	75
30 x 3½	4	64

(2) *Special maximum prices.* (i) Notwithstanding the provisions of subparagraph (1), the maximum wholesale price for any new synthetic rubber passenger-car tires of any brands of General Tire and Rubber Company shall be the price calculated in accordance with subparagraph (1), increased by 7 percent.

(ii) The maximum wholesale prices for new synthetic rubber passenger-car tires of any brands of National Cooperatives, Inc., shall be determined under subparagraph (1) using the Heavy Duty brand of passenger-car tires as the base level brand.

(iii) Any brand owner other than National Cooperatives, Inc., who does not have a base level brand of passenger-car tires listed for him in paragraph (b) in § 1315.110 or § 1315.111 of Revised Price Schedule 63, shall determine his maximum prices for new synthetic rubber passenger-car tires under § 1315.1507 of this regulation, making an application to the Office of Price Administration, Washington, D. C., as required by that section. The maximum wholesale price for such tires for any seller other than the brand owner shall be the price of which he is notified in writing by the Office of Price Administration or by the brand owner upon order of the Office of Price Administration.

(d) *Passenger-car tubes*—(1) *Maximum prices.* The maximum wholesale price under this section for any new synthetic rubber passenger-car tubes shall be the same as the maximum wholesale price for the natural rubber tubes in the same type, brand name and size, as determined under § 1315.1502. For new combination sizes where each size included in the new combination was previously included in the same brand in a different combination or as an individual size, the maximum wholesale price under this section for the new combination size shall be determined by selecting the maximum wholesale price for a size of natural rubber tubes in the same brand, as determined under § 1315.1502. The size to be used must be one of the individual or combination sizes which included one or more of the presently combined sizes, and it shall be the one of these sizes which has the highest maximum wholesale price under § 1315.1502. The maximum wholesale price under this section for any new individual size which was previously included in the same brand in a combination size shall be the same as the maximum wholesale price determined under § 1315.1502 for the natural rubber tubes in the same brand in the combination size which included the present individual size.

(2) *How the brand owner determines his maximum prices on new brands or sizes.* New combination sizes or new individual sizes which can be priced under (1) above shall not be considered new sizes for purposes of this subparagraph (2). For any brand or size of synthetic rubber passenger-car tubes on which there is no maximum price established on the natural rubber tubes in the same brand and size under § 1315.1502 (usually new brands or sizes in the brand owner's line), the brand owner shall determine his maximum wholesale price by following in detail the procedure which is set forth in paragraph (e) of § 1315.1502 for determining maximum prices for new items in other types of tires and tubes. Brand owners who price synthetic rubber passenger-car tubes under the procedure in § 1315.1502 (e) must make the same report on such passenger-car tubes as is required by that paragraph for other types of tires and tubes.

(3) *How a seller other than the brand owner determines his maximum prices on new brands.* This subparagraph (3) applies to any brand of synthetic rubber passenger-car tubes which cannot be priced under (1) above because it is a new brand in the brand owner's line. This subparagraph (3) does not apply to new sizes in old brands since sellers other than the brand owner can price such new sizes under (1) above. The maximum wholesale price applicable to any seller other than the brand owner for any synthetic rubber passenger-car tubes of a brand covered by this subparagraph (3) shall be a price which bears the same relationship to the max-

imum retail price of the tube being priced, as fixed by Revised Price Schedule 63, as the maximum wholesale price of the same or the most comparable size in the most comparable brand on which the seller has maximum wholesale prices under (1) above bears to its maximum retail price.

[§ 1315.1504 added by Amendment 7, effective 9-9-43]

§ 1315.1505 *Maximum prices for manufacturers' sales to brand owners and for other cost-plus sales*—(a) *Applicability of this section.* This section applies to all sales and deliveries of new rubber tires and tubes by the manufacturer thereof to the brand owner of the tires and tubes. This section also applies to all other sales and deliveries to any purchaser to whom the seller was selling tires and tubes pursuant to a cost-plus contract during March, 1942. Such sales and deliveries are covered even though the purchasing brand owner may also be a tire or tube manufacturer. If the sale or delivery is one to which this section applies, this section covers all new rubber tires and tubes, whether they are made of natural rubber, synthetic rubber, reclaimed rubber, or any other type of rubber. This section applies only to tires and tubes which are not factory seconds. Factory second tires and tubes are covered by § 1315.1506.

(b) *Passenger-car reclaimed rubber war tires.* The maximum price under this section for any passenger-car reclaimed rubber war tire shall be the price which has been filed with the Office of Price Administration, Washington, D. C., for such tires in accordance with the former § 1315.1501 (d) (3) or (4) of this regulation.

(c) *Natural rubber tires and tubes*—(1) *Applicability of this paragraph.* This paragraph (c) covers all types of tires and tubes, including truck, passenger-car and other types. This paragraph (c) covers all such new rubber tires and tubes other than tires and tubes made in whole or in part of synthetic rubber and other than passenger-car reclaimed rubber war tires.

(2) *Maximum prices.* The maximum price under this paragraph (c) shall be the first applicable price among the prices in the following subdivisions.

(i) The highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery during March, 1942, any tires or tubes of the same type, brand name and size to the same purchaser, increased, in the case of passenger-car tires or tubes, by the amount provided in subparagraph (3).

(ii) A price determined as follows:

(*a*) Determine the last net price at which tires or tubes of the type, brand name and size being priced were delivered or offered for delivery by the seller to the same purchaser prior to March, 1942. Determine the date upon which that delivery or offer was made.

(*b*) Select the tires or tubes delivered or offered for delivery by the seller to the same purchaser during March, 1942, which are most comparable to the tires or tubes being priced. Determine the highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery during March, 1942, those comparable tires or tubes to the same purchaser, and express such price as a percentage of the net price which the seller had in effect on such tires or tubes to the same purchaser on the date determined in (*a*).

(*c*) Apply the percentage determined in (*b*) to the price determined in (*a*). In pricing tires or tubes other than passenger-car, this result is the maximum price. On passenger-car tires or tubes, the maximum price shall be determined by adding the amount provided in subparagraph (3).

(iii) A price determined as follows:

(*a*) Determine the last net price at which tires or tubes of the type, brand name and size being priced were delivered or offered for delivery by the seller to the same purchaser prior to March, 1942. Determine the date upon which that delivery or offer was made.

(*b*) Select the brand owner purchaser or cost-plus purchaser to whom the seller did deliver or offer for delivery tires or tubes during March, 1942, who is most comparable to the purchaser for whom a maximum price is being determined. Select the tires or tubes delivered or offered for delivery by the seller to such comparable purchaser during March, 1942, which are most comparable to the tires or tubes being priced. Determine the highest net price at which the seller delivered, or if he did not deliver, at which he offered for delivery during March, 1942, those comparable tires or tubes to the comparable purchaser, and express such price as a percentage of the net price which the seller had in effect on such tires or tubes to that comparable purchaser on the date determined in (*a*).

(*c*) Apply the percentage determined in (*b*) to the price determined in (*a*). In pricing tires or tubes other than passenger-car, this result is the maximum price to the purchaser for whom a maximum price is being determined. On passenger-car tires or tubes, the maximum price shall be determined by adding the amount provided in subparagraph (3).

(iv) A price determined under § 1315.1507.

(3) *Addition on passenger-car items.* The amount to be added on passenger-car tires or tubes to the price under (2) above shall be a dollar amount equal to 16% of the maximum retail price of the tire or tube, as fixed by Revised Price Schedule 63, not including the 16% increase provided in paragraph (n) of §§ 1315.110 and 1315.111.

(d) *Synthetic rubber tires and tubes*—(1) *Tires and tubes other than passenger-car.* The maximum price under this section for any new synthetic rubber tires or tubes other than passenger-car tires or tubes shall be the same as the maximum price for the natural rubber tires or tubes in the same type, brand name and size to the same purchaser, as determined under paragraph (c).

(2) *Passenger-car tires*—(i) *Maximum prices.* The maximum prices under this section for new synthetic rubber passenger-car tires shall be uniform for each size delivered to the same purchaser regardless of what brand name appears on the tires. For any size of tire which the purchaser had in his base level brand during or prior to March, 1942, the maximum price shall be the same as the maximum price for the natural rubber tires in the same size in the same purchasers' base level brand as determined under paragraph (c). The base level brand is the brand of passenger-car tires listed for the purchaser in paragraph (b) in § 1315.110 or § 1315.111 of Revised Price Schedule 63. For any size of tire which the purchaser did not have in his base level brand during or prior to March, 1942, the maximum price shall be calculated by multiplying the maximum price under paragraph (c) for the 6.00–16 size, 4 ply, in the purchaser's base level brand by the following percentage:

Size	Ply	Percentage
6.00–16	6	125
6.25/6.50–16	4	122
6.50–16	6	152
7.00–16	6	172
7.50–16	6	218
5.25/5.50–17	6	115
5.25/5.50–19	4	106
4.50/4.75/5.00–20	4	83
4.40/4.50–21	4	75
30 x 3½	4	64

(ii) *Purchasers with no base level brand.* The maximum price under this section for any sale or delivery of new synthetic rubber passenger-car tires by the manufacturer to a purchaser who

does not have a base level brand of passenger-car tires listed for him in paragraph (b) in § 1315.110 or § 1315.111 of Revised Price Schedule 63 shall be determined under § 1315.1507 of this regulation. The manufacturer must make the application to the Office of Price Administration, Washington, D. C., that is required by that section.

(3) *Passenger-car tubes.* The maximum price under this section for any new synthetic rubber passenger-car tubes shall be the same as the maximum price for the natural rubber tubes in the same type, brand name and size to the same purchaser, as determined under paragraph (c). For new combination sizes where each size included in the new combination was previously included in the same brand in a different combination or as an individual size, the maximum price under this section for the new combination size shall be determined by selecting the maximum price for a size of natural rubber tubes in the same brand, as determined under paragraph (c). The size to be used must be one of the individual or combination sizes which included one or more of the presently combined sizes, and it shall be the one of those sizes which has the highest maximum price under paragraph (c). The maximum price under this section for any new individual size which was previously included in the same brand in a combination size shall be the same as the maximum price determined under paragraph (c) for the natural rubber tubes in the same brand in the combination size which included the present individual size.

[§ 1315.1505 added by Amendment 7, effective 9-9-43]

§ 1315.1506 *Factory second tires and tubes.* The maximum wholesale price for any factory second tires or tubes shall be calculated by deducting a percentage discount from the maximum wholesale price which would apply to the tire or tube under §§ 1315.1502 to 1315.1505, inclusive, if it were not a factory second. The percentage discount to be deducted shall be as follows on the following items:

All tubes	25%
Passenger-car tires	25%
All other tires	20%

[§ 1315.1506 added by Amendment 7, effective 9-9-43]

§ 1315.1507 *Tires and tubes which cannot be priced under any other section.* The maximum wholesale price for any new rubber tires or tubes which cannot be priced under §§ 1315.1502 to 1315.1506, inclusive, shall be a price in line with the level of maximum prices established by this regulation, specifically authorized by the Office of Price Administration or determined by the seller after specific authorization from the Office of Price Administration. A seller who seeks an authorization under this section shall file with the Office of Price Administration in Washington, D. C., an application setting forth:

(a) A description of the tires or tubes for which a maximum price is sought, setting forth the brand name, type, sizes, number of plies and construction.

(b) A statement of the facts which make it impossible for him to determine a maximum price under §§ 1315.1502 to 1315.1506, inclusive.

(c) His proposed pricing method.

(d) A statement of the reasons why he believes that the use of this method will result in a maximum price which is in line with the level of maximum prices established by this regulation.

The authorization will be in writing and will either establish a specific maximum price or give a method of determining the maximum price.

[§ 1315.1507 added by Amendment 7, effective 9-9-43]

§ 1315.1508. *Sales for export.* The maximum price at which a person may export any new rubber tires or tubes shall be determined in accordance with the Second Revised Maximum Export Price Regulation.[5]

[§ 1315.1508 added by Amendment 7, effective 9-9-43]

§ 1315.1509 *Federal excise tax.* The dollar amount of the federal excise tax levied in respect to the tires and tubes may be added to the maximum prices established by this regulation except where the maximum price is established on the basis of a highest net price charged by the seller and the amount of the tax is included in that price.

[§ 1315.1509 added by Amendment 7, effective 9-9-43]

§ 1315.1510 *Geographical applicability.* This regulation applies in the 48 states, the District of Columbia, and in the territories and possessions of the United States. However, as to sales and deliveries in Puerto Rico, all references in this regulation to the base period March, 1942, shall be changed to the period April 10 to May 10, 1942, inclusive, and all references to March 1, 1942, shall be changed to April 10, 1943.

[§ 1315.1510 added by Amendment 7, effective 9-9-43]

[Former §§ 1315.1502 through 1315.1512 redesignated §§ 1315.1511 through 1315.1521, respectively, by Amendment 7, effective 9-9-43]

§ 1315.1511 *Less than maximum prices.* Lower prices than those established by this regulation may be charged, demanded, paid or offered.

[§ 1315.1511 as amended by Amendment 7, effective 9-9-43]

§ 1315.1512 *Adjustable pricing.* Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery; but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant such authorization has been delegated. The authorization will be given by order.

[§ 1315.1512 as amended by Amendment 6, 8 F.R. 8854, effective 7-2-43]

§ 1315.1513 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 143 shall not be evaded whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase of or relating to new rubber tires or tubes, alone or in conjunction with any other commodity or by way of commission, service, transportation, or other charge, or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1315.1514 *Records.* Every person making a sale or purchase subject to this regulation of new rubber tires or tubes shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of each such sale or purchase showing the date thereof, the name and the address of the buyer and seller, the price paid or received, and the quantity of each brand, type, and size of new rubber tires and tubes sold or purchased.

[§ 1315.1514 amended by Amendment 2, 7 F.R. 9890, effective 11-25-42 and Amendment 7, effective 9-9-43]

§ 1315.1515 *Enforcement.* (a) Persons violating any provisions of this

[5] 8 F.R. 4132, 5987, 7662, 9998.

Maximum Price Regulation No. 143 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.

(b) Persons who have evidence of any violation of this Maximum Price Regulation No. 143 or any price schedule, regulation or order issued by the Office of Price Administration, or of any acts or practices which constitute such a violation, are urged to communicate with the nearest District, State, or Regional Office of the Office of Price Administration or its principal office in Washington, D. C.

§ 1315.1516 *Licensing: Applicability of the registration and licensing provisions of the General Maximum Price Regulation.*[6] The registration and licensing provisions of §§ 1499.15 and 1499.16 of the General Maximum Price Regulation are applicable to every person subject to this Maximum Price Regulation No. 143 selling at wholesale any rubber tires or tubes covered by this Maximum Price Regulation No. 143. When used in this section the term "selling at wholesale" has the definition given to it by § 1499.20 (p) of the General Maximum Price Regulation.

[§ 1315.1516 as amended by Amendment 1, 7 F.R. 5712, effective 7-24-42]

§ 1315.1517 *Applicability of General Maximum Price Regulation.* Except as provided in § 1315.1516, the provisions of this Maximum Price Regulation No. 143 supersede the provisions of the General Maximum Price Regulation with respect to sales and deliveries for which maximum prices are established by this Regulation.

§ 1315.1518 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 143 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.

[§ 1315.1518 as amended by Supplementary Order 26, 7 F.R. 8948, effective 11-4-42]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665, 8 F.R. 6178, 6174) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Revised Supplementary Order No. 9 (8 F.R. 6175) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, excepting those which expressly prohibit such applications and certain specific regulations listed in Revised Supplementary Order No. 9.]

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

[6] 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511, 9025, 9991, 11955.

§ 1315.1519 *Definitions.* (a) When used in this Maximum Price Regulation No. 143 the term:

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

(2) "Sale at wholesale" means any sale, other than a sale for original equipment of a vehicle, other than a sale to the United States Government or to any agency thereof, and other than a sale at retail.

(3) "Sale at retail" means any sale to a purchaser for use by such purchaser and not for resale, except a sale to any agency of the United States Government other than the War Department or the Department of the Navy.

[Paragraphs (2) and (3) as amended by Amendment 5, 8 F.R. 5746, effective 5-1-43]

(4) "Tires and tubes" means any rubber tires and tubes manufactured for use on passenger-cars, trucks, busses, off-the-road equipment, motorcycles, industrial and commercial tractors, trailers, industrial equipment and farm implements.

(5) "New" as applied to tires and tubes means a tire or tube that has been used less than 1,000 miles.

(6) "Rubber" means all forms and types of rubber including synthetic and reclaimed rubber.

(7) "Passenger-car tires and tubes" means tires and tubes primarily designed for use on a passenger automobile.

(8) "Exhibit C passenger-car tires and tubes" means any new rubber passenger-car tires and tubes of a brand, type, quality and size listed on the Exhibit C filed with the Office of Price Administration in March, 1942, by the manufacturer or distributor of such tires or tubes in connection with the Tire Return Plan sponsored by the Office of Price Administration, and made part of the contract between such manufacturer or distributor and Defense Supplies Corporation.

(9) "Passenger-car reclaimed rubber war tire" means any passenger-car tire, regardless of the brand or other name appearing thereon, which is manufactured primarily of reclaimed rubber under restrictions of the War Production Board applicable to such war tires, and which has the words "War Tire" marked on the sidewall.

[Paragraph (9) added by Amendment 2, 7 F.R. 9890, effective 11-25-42]

(10) "Factory second" means any new rubber tire or tube upon which the manufacturer or distributor has placed a special identifying mark to indicate that he has found it to be defective in his final inspection.

[Paragraph (10) added by Amendment 4, 8 F.R. 4326, effective 4-8-43]

(11) "Purchaser of the same class" refers to the practice adopted by the seller in setting different prices for sales to different purchasers or kinds of purchasers (for example, wholesaler, jobber, retailer) or for purchasers located in different areas or for different quantities or grades or under different conditions of sale.

[Paragraph (11) added by Amendment 7, effective 9-9-43]

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

[Paragraph (b) added by Amendment 2, 7 F.R. 9890, effective 11-25-42]

§ 1315.1520 *Effective date.* This Maximum Price Regulation No. 143 (§§ 1315.1501 to 1315.1511, inclusive) shall become effective May 18, 1942. On or after May 11, 1942 and before May 18, 1942, new rubber tires or tubes may be sold or delivered at wholesale either at the maximum prices established by the General Maximum Price Regulation or at the maximum prices established by this Maximum Price Regulation No. 143.

[Issued May 14, 1942]

§ 1315.1521 *Effective dates of amendments.*

[Effective dates of amendments are shown in notes following the parts affected.]

[NOTE: Under the provisions of Supplementary Order No. 44 (8 F.R. 5305), Maximum Price Regulation 143, is adopted and affirmed to be applicable to the Territory of Hawaii.]

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 6th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14583; Filed, September 6, 1943; 11:51 a. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[RPS 63[1] Incl. Am. 14]

RETAIL PRICES FOR NEW RUBBER TIRES AND TUBES

Sections 1315.101, 1315.102, 1315.105, 1315.110 (q), 1315.111 (q) amended; 1315.105 b, 1315.113 added so that Revised Price Schedule 63 as amended

[1] 8 F.R. 2110.

by Amendment 14, effective September 9, 1943 shall read as follows:

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.*

The outbreak of war with the Japanese Empire makes uncertain the future shipment of rubber from the Far East and necessitates for the present time a great curtailment in the consumption of rubber for new rubber tires and tubes so that the rubber stockpile already accumulated may be available for military and essential civilian purposes. There are large stocks of new rubber tires and tubes in the hands of retailers, and sales from these stocks are permitted only to those consumers who can demonstrate that it is in the national interest for them to have such new tires or tubes.

Since July 3, 1941, the Office of Price Administration with the complete cooperation of the members of the tire and tube industry has stabilized, within maximum levels, the wholesale prices received by manufacturers for new rubber tires and tubes. Stabilization of retail prices is now considered essential to the success of the Government's effort to insure that the limited number of new rubber tires and tubes available are used where they are most needed in our economy.

The maximum retail prices set forth in Revised Price Schedule No. 63 are established, after investigation and conferences with members of both the manufacturing and distributive phases of the industry, on the basis of price lists presently used by the industry and which were so used shortly before the outbreak of the war in the Pacific. Observance of Revised Price Schedule No. 63 will be fair to buyers and to sellers alike, and will further the Government's program for the allocation of rubber tires and tubes to consumers.

Accordingly, under the authority vested in me by Executive Order No. 8734, it is hereby directed that:

Sec.

*Copies may be obtained from the Office of Price Administration.

AUTHORITY: §§ 1315.101 to 1315.113, inclusive, issued under 56 Stat. 23, 765; Pub. Laws 421 and 729, 77th Cong.; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681.

§ 1315.101 *Prohibition against dealing in new rubber tires and tubes at prices above the maximum.* On and after January 5, 1942, regardless of any contract, agreement, lease or other obligation, no person shall sell or deliver new rubber tires or tubes at retail at prices higher than the maximum prices; and no person shall agree, offer, solicit or attempt to make any such sale or delivery.

[§ 1315.101 as amended by Am. 14, effective 9–9–43]

[NOTE: Supplementary Order No. 31 (7 F.R. 9894, 8 F.R. 1312, 3702) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

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

§ 1315.101a *Transactions not covered by this schedule*—(a) *Leasing or renting.* The maximum price for any supplying of tire mileage shall be determined according to Maximum Price Regulation No. 414,[2] Tire Mileage, as now or hereafter amended. The maximum price for any other leasing or renting of new rubber tires or tubes shall be determined according to Maximum Price Regulation No. 165, as Amended,[3] Services, as now or hereafter amended.

(b) *Termination sales under tire mileage contracts.* The maximum price for any termination sale or transfer of new rubber tires or tubes under a tire mileage contract shall be determined according to Maximum Price Regulation No. 414, Tire Mileage, as now or hereafter amended.

[§ 1315.101a added by Am. 5, 7 F.R. 7364, effective 9–22–42 and amended by Am. 12, 8 F.R. 8860, effective 7–2–43]

§ 1315.102 *Less than maximum prices.* Prices lower than the maximum prices may be charged or demanded.

[§ 1315.102 as amended by Am. 14, effective 9–9–43]

§ 1315.102a *Adjustable pricing.* Any person may agree to sell at a price which can be increased up to the maximum price in effect at the time of delivery; but no person may, unless authorized by the Office of Price Administration, deliver or agree to deliver at prices to be adjusted upward in accordance with action taken by the Office of Price Administration after delivery. Such authorization may be given when a request for a change in the applicable maximum price is pending, but only if the authorization is necessary to promote distribution or production and if it will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended. The authorization may be given by the Administrator or by any official of the Office of Price Administration to whom the authority to grant such authorization has been delegated. The authorization will be given by order.

[§ 1315.102a added by Am. 11, 8 F.R. 7597, effective 6–11–43]

§ 1315.103 *Evasion.* The price limitations set forth in Revised Price Schedule No. 63 shall not be evaded whether by direct or indirect methods in connection with the sale, delivery, or transfer of a new rubber tire or tube, alone or in conjunction with any other article or material, or by way of any commission, service, transportation, or other charge, or by tying-agreement or other trade understanding, or by increasing the charges for the extension of credit or for the mounting of a tire or tube on a vehicle or for any other service over those in effect on November 25, 1941, or by making terms and conditions of sale more onerous to purchasers than those available or in effect on November 25, 1941, or by any other means. The purchaser shall always have the option of paying at the time of the purchase the full cash price of the tire or tube, which shall not exceed the maximum price less any trade-in allowance. He shall also have the option of receiving delivery of such tire or tube at the seller's place of business, without having it mounted on a vehicle or having any other service performed.

[NOTE: Supplementary Order No. 29 (7 F.R. 9816) lists certain services customarily offered by retailers which may be curtailed or eliminated without a compensating reduction in ceiling prices.]

§ 1315.104 *Posting of prices.* (a) Every person engaged in the business of selling new rubber tires or tubes at retail, shall mark or post maximum prices for such tires or tubes in accordance

[2] 8 F.R. 8854.

[3] 7 F.R. 4734, 5028, 5567, 6428, 6966, 8239, 8431, 8798, 8943, 8948, 9197, 9342, 9343, 9785, 9971, 9972, 10480, 10619, 10718, 11010; 8 F.R. 1060, 3324, 4782, 5681, 5755, 5933, 6364, 8506, 8873, 10671, 10939.

with one of the following subparagraphs:

(1) Such seller shall keep posted in a conspicuous place in each retail establishment at which such tires or tubes are offered for sale, a price list setting forth the maximum retail prices applicable to such tires or tubes. Lists of maximum prices computed in compliance with the terms of Revised Price Schedule No. 63 and prepared by manufacturers of manufacturers' brands and by owners of private brands, may be used for this purpose.

[Paragraph (1) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(2) Or such seller shall mark or post the maximum prices of such tires or tubes in accordance with the provisions of § 1499.13 (a) of the General Maximum Price Regulation.[4]

(b) If, on November 25, 1941, the seller had special and separate charges in effect for the extension of credit, for the demounting or mounting of a tire or tube on a vehicle or rim, or for any other service, in connection with the sale of new rubber tires or tubes, and if he desires to continue such charges after January 5, 1942, such seller shall keep posted in a conspicuous place in each retail establishment at which such tires or tubes are offered for sale, a statement listing the prices in effect on November 25, 1941, for such extra service.

(c) A seller at retail shall not remove or cause to be removed from any new rubber tire or tube any tag or label that has been attached to such tire or tube pursuant to an order of the Office of Price Administration. *Except*, That any such seller may strike from the tag or label on a passenger-car reclaimed rubber war tire the notation that the tire is a Grade III tire.

[Exception added by Am. 9, 8 F.R. 4332, effective 4-8-43]

[§ 1315.104 amended by Am. 1, 7 F.R. 3036, effective 4-22-42, Am. 2, 7 F.R. 3719, effective 5-14-42 and Am. 6, 7 F.R. 9888, effective 11-25-42]

§ 1315.105 *Records.* Every person engaged in the business of selling new rubber tires or tubes at retail shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of every such sale of such articles, showing the date thereof, the name and address of the purchaser, the price, and the brand name, size and quantity of new rubber tires or tubes sold.

[§ 1315.105 amended by Am. 7, 8 F.R. 2110, effective 2-19-43 and Am. 14, effective 9-9-43]

§ 1315.105a *Filing statement of maximum prices.* The provisions of § 1499.13 (b) of the General Maximum Price Regulation requiring the filing of certain statements of maximum prices with the appropriate War Price and Rationing Board of the Office of Price Administration shall not apply to any sale or delivery of new tires or tubes for which a maximum price is established by this Revised Price Schedule No. 63.

[§ 1315.105a added by Am. 7, 8 F.R. 2110, effective 2-19-43]

§ 1315.105b *Reports by brand owners.* Every brand owner must make a report to the Office of Price Administration, Washington, D. C., on every type, brand name and size of new rubber tires and tubes, other than passenger-car tires, which was not on the price list from which the brand owner quoted prices during March, 1942. The report which must be made on new items of tires and tubes of all types other than passenger-car is that required by paragraph (e) of § 1315.1502 of Maximum Price Regulation 143. The report which must be made on new items of passenger-car tubes is also the report in paragraph (e) of § 1315.1502 as required by paragraph (d) (2) of § 1315.1504 of Maximum Price Regulation 143. No report is required on new items of passenger-car tires.

[§ 1315.105b added by Am. 14, effective 9-9-43]

§ 1315.106 *Enforcement.* (a) Persons violating any provision of this Revised Price Schedule No. 63 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.

[Paragraph (a) as amended by Am. 3, 7 F.R. 5708 effective 7-24-42]

(b) Persons who have evidence of any violation of this Revised Price Schedule No. 63, or any price schedule, regulation or order issued by the Office of Price Administration or of any acts or practices which constitute such a violation are urged to communicate with the nearest field or regional office of the Office of Price Administration or its principal office in Washington, D. C.

§ 1315.106a *Licensing: Applicability of the registration and licensing provisions of the General Maximum Price Regulation.* The registration and licensing provisions of §§ 1499.15 and 1499.16 of the General Maximum Price Regulation are applicable to every person subject to this Revised Price Schedule No. 63 selling at retail any new rubber tire or tube covered by this Revised Price Schedule No. 63. When used in this section, the term "selling at retail" has the definition given to it by § 1499.20 (o) of the General Maximum Price Regulation. Said registration and licensing provisions became effective as to persons selling at retail on May 18, 1942.

[§ 1315.106a added by Am. 3, 7 F.R. 5703, effective 7-24-42]

§ 1315.107 *Petitions for amendment.* Any person seeking an amendment of any provision of this Revised Price Schedule No. 63 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.[5]

[§ 1315.107 as amended by Supplementary Order 26, 7 F.R. 8948, effective 11-4-42]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665; 8 F.R. 6173, 6174) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Revised Supplementary Order No. 9 (8 F.R. 6175) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, excepting those which expressly prohibit such applications and certain specific regulations listed in Revised Supplementary Order No. 9.]

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

§ 1315.108 *Definitions.* (a) When used in Revised Price Schedule No. 63 the term:

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

[Paragraph (1) as amended by Am. 3, 7 F.R. 5708, effective 7-24-42]

(2) "Sale at retail" means any sale to a purchaser for use by such purchaser and not for resale, except a sale to any agency of the United States Government other than the War Department or the Department of the Navy.

[Paragraph (2) as amended by Am. 10, 8 F.R. 5746, effective 5-1-43]

(3) "New rubber tire or tube" means any rubber tire or tube that has been used less than 1,000 miles;

[Paragraph (3) as amended by Am. 1, 7 F.R. 3036, effective 4-25-42]

(4) "Manufacturers' brands" of new rubber tires or tubes means all tires or tubes marketed under brand names owned by the manufacturer of such tires or tubes;

(5) "Private brands" of new rubber tires or tubes means all tires or tubes marketed under brand names not owned by the manufacturer of such tires or tubes;

(6) "Rubber" means all forms and types of rubber including synthetic and reclaimed rubber;

[Paragraph (6) added by Am. 1, 7 F.R. 3036, effective 4-25-42]

(7) "Exhibit C passenger-car tires and tubes" means any new rubber passenger-car tires and tubes of a brand, type, quality and size listed on the Exhibit C filed with the Office of Price Administration in March 1942 by the manufacturer or distributor of such tires or tubes in connection with the Tire Return Plan sponsored by the Office of Price Administration, and

[4] 8 F.R. 3096, 3849, 4347, 4486, 4724, 4978, 4848, 6047, 6962, 8511, 9025, 9991, 11955.

[5] 7 F.R. 8961; 8 F.R. 3313, 3533, 6173, 11806.

made part of the contract between such manufacturer or distributor and Defense Supplies Corporation.

[Paragraph (7) added by Am. 2, 7 F.R. 3719, effective 5-18-42]

[Former paragraph (a) through (g) redesignated (1) through (7) and paragraph (8) added by Am. 6, 7 F.R. 9888, effective 11-25-42]

(8) "Passenger-car reclaimed rubber war tire" means any passenger-car tire, regardless of the brand or other name appearing thereon, which is manufactured primarily of reclaimed rubber under restrictions of the War Production Board applicable to such war tires, and which has the words "War Tire" marked on the sidewall.

(9) "Factory second" means any new rubber tire or tube upon which the manufacturer or distributor has placed a special identifying mark to indicate that he has found it to be defective in his final inspection.

[Paragraph (9) added by Am. 9, 8 F.R. 4332, effective 4-8-43]

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

[Paragraph (b) added by Am. 6, 7 F.R. 9888, effective 11-25-42]

§ 1315.109 *Effective date of Price Schedule No. 63.* This Schedule (§§ 1315.101 to 1315.111, inclusive) shall become effective on January 5, 1942.

[Issued December 30, 1941]

§ 1315.109a *Effective dates of amendments.* [Effective dates of amendments are shown in notes following the parts affected.]

§ 1315.110 *Appendix A: Maximum retail prices for manufacturers' brands of new rubber tires and tubes.* The following prices are the maximum prices that may be charged at retail for new rubber tires or tubes at the seller's place of business. The maximum prices set forth herein may not be exceeded for any such sale, even though in a particular case no used tire or tube is traded in. If a used tire or tube is traded in, the trade-in allowance shall be deducted from the maximum price.

The actual dollar amount of the Federal excise tax paid on any tire or tube may in each case be added to the maximum price established by Revised Price Schedule No. 63.

(a) The maximum retail prices for manufacturers' brands of passenger-car tires (4 ply) and truck tires (10 ply) listed in paragraph (b) below shall be:

PASSENGER-CAR TIRES

Size	Price
4.50—12	$9.10
4.00—15	7.80
5.00—15	10.80
6.50—15	17.50

PASSENGER CAR TIRES—Continued

Size	Price
7.00—15	$19.80
8.25—15	28.15
5.00—16	10.70
5.50—16	13.15
6.00—16	14.75
6.25—16	16.60
6.50—16	17.90
7.00—16	20.30
7.50—16	25.75
5.25/5.50—17	13.55
6.00—17	16.00
5.25/5.50—18	12.35
6.00—18	17.25
4.75/5.00—19	11.05
5.25—20	15.10

TRUCK TIRES

Size	Price
8.25—15	$68.50
7.50—18 (32 x 7)	62.10
8.25—18	65.75
9.00—18	78.10
10.50/11.00—18	106.00
7.00—20 (32 x 6)	47.50
7.50—20 (34 x 7)	63.40
8.25—20	67.65
9.00—20	80.75
8.25—22	72.40
9.00—22	84.75
7.00—24 (36 x 6)	55.10
7.50—24 (38 x 7)	71.10
8.25—24	76.40
9.00—24	88.15

(b) The prices set forth in paragraph (a) above apply to tires carrying brand names of manufacturers as follows:

Manufacturer	Brand of passenger-car tires	Brand of truck tires
The Armstrong Rubber Co	Streamline	Heatmaster.
Brunswick Tires	Super Quality	Heavy Service.
The Century Tire & Rubber Co	Deluxe	Commercial Service Rib Tread.
Columbia Tire & Rubber Co	First Line Deluxe	Columbia—First Line.
The Cooper Corporation	Soft-Aire	All-Duty.
Corduroy Rubber Co	Universal	Universal.
The Dayton Rubber Manufacturing Co	Thorobred	Thorobred.
Denman Tire and Rubber Co	Double Duty	Super Truck and Bus Rib Tread.
Diamond Tires	Superlux	Heavy Service.
Dunlop Tire and Rubber Corporation	Super 107 Gold Cup	Gold Cup Heavy Duty Truck and Bus.
The Falls Rubber Co	Road Master	Super Rib Truck and Bus.
Federal Tires	Classic	Commercial Double Blue Pennant (Cotton).
The Firestone Tire & Rubber Co	Champion Deluxe	Transport Heavy Duty.
Fisk Tires	Air Flight Deluxe	Transportation (Cotton).
Fleetwood Tire & Rubber Co	First Line Deluxe	Fleetwood—First Line.
Ford Motor Co	Ford	Ford.
G & J Tires	Classic	Stalwart.
The Gates Rubber Co	Vulco	Vulco Heavy Duty Truck and Bus.
The General Tire & Rubber Co	New Dual Grip	Super Highway.
The Giant Tire & Rubber Co	Deluxe	Super Rib Truck and Bus.
Gillette Tires	Ambassador (Cotton)	Super-Ribbed (Cotton).
The B. F. Goodrich Co	Silvertown Deluxe	Speedliner Heavy Duty.
The Goodyear Tire & Rubber Co	Deluxe All Weather	High Miler Rib.
Hood Tires	"400"	Heavy Service.
Inland Rubber Corporation	Heavy Service	Masterpiece.
The Kelly-Springfield Tire Co	Registered	Registered.
Lee Tire & Rubber Co	Deluxe	Heavy Duty Special.
McCreary Tire & Rubber Co	Super Service	Super Service.
The Mansfield Tire & Rubber Co	Deluxe	Transport—First Line.
Miller Tires	Imperial	Heavy Service.
The Mohawk Rubber Co	Chief	Chief Bus.
The Monarch Rubber Co	Noble Deluxe	Truck and Bus Balloon.
National Tire Stores, Incorporated	National	Heavy Duty Truck and Bus Balloon.
The Norwalk Tire & Rubber Co	N-40	N-6 Rib Traction.
Pennsylvania Rubber Co	Advanced Deluxe	Universal.
The Pharis Tire & Rubber Co	Road Gripper Super	Pharis First Line.
The Richland Rubber Co	Deluxe	Rapid Transit.
F. G. Schenuit Rubber Co	Schenuit Balloon	First Line Truck and Bus.
Seiberling Rubber Co	Special Service Deluxe	Special Service—Heat Vented.
United States Rubber Co	Royal Deluxe	Royal Fleetway.
The United Tire & Rubber Co	Deluxe	Commercial.

[Table amended by Am. 1, 7 F.R. 3036, effective 4-25-42, Am. 6, 7 F.R. 9888, effective 11-25-42 and Am. 9, 8 F.R. 4332, effective 4-8-43]

(c) The maximum retail prices for manufacturers' brands of passenger-car tubes and truck tubes listed in paragraph (d) below shall be:

PASSENGER-CAR TUBES

Size	Price
4.25—12	$2.60
4.50—12	2.60
4.00—15	2.40
5.00—15	2.80
6.50—15	4.25
6.50—15 7.00—15	4.25
7.00—15	4.30
7.50—15	5.00
8.25—15	6.60
5.00—16	2.65
5.50—16	3.05
6.00—16	3.65

PASSENGER-CAR TUBES—Continued

Size	Price
6.00—16 6.25—16	$3.65
6.50—16 7.00—16	4.30
7.50—16	5.20
8.25—16	6.75
5.00—17 5.25—18 5.50—18 D. C.	2.75
5.25—17 5.50—17 6.00—17 6.50—17	3.30
7.00—17	4.40
7.00—17 7.50—17 7.00—18 7.50—18	4.40

PASSENGER-CAR TUBES—Continued

Size	Price
7.50—17	$5.40
5.50—18 FB, 6.00—18, 6.50—18, 5.25—19, 5.50—19, 6.00—19, 6.50—19	3.50
7.50—19	5.45
4.75—19, 5.00—19	2.95
7.50—19	6.00
5.25—20	2.75
5.50—20, 6.00—20	3.90

TRUCK TUBES

Size	Price
7.00—15	4.50
7.50—15	6.75
8.25—15	9.85
9.00—15	11.30
9.75—15, 10.00—15	11.90
6.00—16	3.40
6.50—16	4.05
7.00—16	4.65
7.50—16	6.95
6.00—17	3.80
6.00—17, 6.50—17	3.80
6.50—17	3.80
7.00—17, 7.50—17	4.75
7.50—17	4.75
6.50—18	5.00
7.00—18	4.80
7.50—18 (32 x 7)	8.45
8.25—18	10.00
9.00—18	11.55
9.75—18, 10.00—18	12.25
10.50—18, 11.00—18, 11.25—18, 12.00—18	13.75
5.50—20, 6.00—20 (30 x 5)	18.90
6.00—20 (30 x 5)	4.15
6.50—20 (32 x 6–8)	4.15
6.50—20, 7.00—20	5.10
7.00—20 (32 x 6–10)	5.10
7.00—20 (32 x 6)	6.30
7.50—20 (34 x 7)	6.30
8.25—20	8.90
9.00—20 (36 x 8)	10.25
9.75—20	11.75
9.75—20, 10.00—20 (38 x 9)	12.60
10.50—20, 11.00—20	12.60
11.25—20, 12.00—20	14.95
12.00—20	20.00
12.75—20, 13.00—20, 13.50—20, 14.00—20	20.00
16.00—20	26.50
8.25—22	30.80
9.00—22	33.40
9.75—22, 10.00—22, 10.50—22, 11.00—22, 11.25—22, 12.00—22	10.90
7.00—24	12.25
7.00—24 (36 x 6)	12.95
7.00—24 (36 x 6)	16.05
7.50—24 (38 x 7)	21.60
8.25—24	6.80
9.00—24 (40 x 8)	6.80
9.75—24, 10.00—24 (42 x 9)	9.60
10.50—24, 11.00—24 (44 x 10)	11.65
11.25—24, 12.00—24	12.85
12.00—24	13.40
12.75—24, 13.00—24, 13.50—24, 14.00—24	17.80

TRUCK TUBES—Continued

Size	Price
11.25—24, 12.00—24	$22.30
12.00—24	22.30
12.75—24, 13.00—24	29.50
13.50—24, 14.00—24	35.05

TRUCK TUBES—Continued

Size	Price
16.00—24	$64.15
18.00—24	78.30
21.00—24	123.00
24.00—32	138.85
18.00—40	78.90
30.00—40	402.20
36.00—40	502.15

(d) The prices set forth in paragraph (c) above apply to tubes carrying manufacturers' brand names as follows:

Manufacturer	Brand of passenger-car tubes	Brand of truck tubes
The Armstrong Rubber Co.	Heatmaster Deluxe	Heatmaster.
Brunswick Tire & Tubes	Deluxe	Heavy Service (Black).
The Century Tire & Rubber Co.	Two Tone Heavy Duty	Century Heavy Duty.
The Cooper Corporation		Long Service.
Corduroy Rubber Co.	Universal	Universal.
Cupples Co.	Worthmore Deluxe	Worthmore Deluxe Extra Heavy Service.
The Dayton Rubber Manufacturing Co.	Thorobred	Thorobred.
Denman Tire and Rubber Co.	Mercury	First Line Truck Tubes.
Diamond Tires & Tubes	Superlux	Heavy Service.
Dunlop Tire and Rubber Corporation	Extra H. D. (Red)	
H. B. Egan Manufacturing Co.		Camel.
The Falls Rubber Co.		Ebonite.
Federal Tires & Tubes	Classic	Double Blue Pennant.
The Firestone Tire & Rubber Co.	Deluxe Champion	Transport.
Fisk Tires & Tubes		Transportation.
Ford Motor Co.	Ford	Ford.
G & J Tires & Tubes	Classic	Stalwart.
The Gates Rubber Co.	Vulco Heavy Duty Red	Vulco Heavy Duty Black.
The General Tire & Rubber Co.	Heavy Duty Molded	Heavy Duty Molded.
The Giant Tire & Rubber Co.		Super-Rib Truck and Bus.
Gillette Tires & Tubes	Ambassador	Gillette Heavy Service.
The B. F. Goodrich Co.	Silvertown	Silvertown.
The Goodyear Tire & Rubber Co.	Heavy Duty (Black)	Heavy Duty (Black).
Hood Tires & Tubes	Hood "400"	Heavy Service.
Inland Rubber Corporation	Heavy Duty Red	Heavy Duty.
The Kelly-Springfield Tire Co.	Registered	Kelly Black.
Lee Tire & Rubber Co.		Heavy Duty Red.
McCreary Tire & Rubber Co.		McCreary.
The Mansfield Tire & Rubber Co.	Two Tone Heavy Duty	First Line Heavy Duty.
Miller Tires & Tubes	Imperial	Heavy Service.
The Mohawk Rubber Co.	Heavy Duty	Heavy Duty.
The Monarch Rubber Co.	Noble	Noble.
National Tire Stores, Inc.	Safety Rim Fly	Heavy Duty Black.
Pennsylvania Rubber Co.	R/X Pinchproof	Pennsylvania.
The Polson Rubber Co.	Super Heavy Duty Pinch Proof.	Truck and Bus Super Heavy Duty.
The Richland Rubber Co.	Two Tone	Heavy Duty.
F. G. Schenuit Rubber Co.	First Line	First Line.
Seiberling Rubber Co.	Special Service Black	Special Service Black.
United States Rubber Co.	Royal Deluxe	Royal.
The United Tire & Rubber Co.	Dual Base	Commercial.

[Table as amended by Am. 6, 7 F.R. 9888, effective 11–25–42]

(e) (1) The maximum retail prices for 6.00/6.25—16 passenger-car tubes carrying the brand names of certain manufacturers shall be as follows:

Manufacturer	Brand of passenger-car tubes	Maximum price
Carlisle Tire & Rubber Co.	Greyhound, One Color.	$2.45
Columbia Tire & Rubber Co.	Hold Tite Heavy Duty.	1.95
The Cooper Corporation.	Long Service Deluxe	3.35
The Durkee-Atwood Co.	Red Wing	2.45
H. B. Egan Manufacturing Co.	Camel	2.45
The Falls Rubber Co.	Evergreen	3.05
Fisk Tires & Tubes	Safti-Base	2.75
Fleetwood Tire & Rubber Co.	Heavy Duty Red	1.95
The Giant Tire & Rubber Co.	Deluxe	3.20
Lee Tire & Rubber Co.	Heavy Duty Red	3.35
McCreary Tire & Rubber Co.	Super Heavy Duty	2.75
The Norwalk Tire & Rubber Co.	Extra Heavy Duty Carbon Base Pinch Proof.	2.57
The Pharis Tire & Rubber Co.	Heavy Duty	1.95

[Table as amended by Am. 6, 7 F.R. 9888, effective 11–25–42]

(2) The maximum retail prices for 8.25—20 truck tubes carrying the brand names of certain manufacturers shall be as follows:

Manufacturer	Brand of truck tubes	Maximum price
Carlisle Tire & Rubber Co.	Heavy Duty Truck and Bus.	$7.80
Columbia Tire & Rubber Co.	Columbia Black	7.80
Dunlop Tire and Rubber Corporation.	Gold Cup	9.15
Fleetwood Tire & Rubber Co.	Fleetwood Black	7.80
The Norwalk Tire & Rubber Co.	Extra Heavy Duty Carbon Base.	9.81
The Pharis Tire & Rubber Co.	Heat Proof	7.80

(f) The maximum retail prices for all sizes not included in paragraph (a) shall be calculated for manufacturers' brands of passenger-car tires (4 ply) included in paragraph (b) as follows:

(1) Take the manufacturer's consumer list price in effect November 25, 1941 for the unlisted size of tire and express it as a percentage of the manufacturer's consumer list price of the same date for the 6.00—16 passenger-car tire included in paragraph (b).

(2) Apply this percentage to the maximum price for the 6.00—16 (4 ply)

passenger-car tire as shown in paragraph (a).

EXAMPLE: On a November 25, 1941 consumer list for one of the brands of passenger-car tires shown in paragraph (b), the 6.00—16 tire was listed at $15.00. On the same date an odd sized tire was listed at $18.00. Dividing the 18 by the 15, it appears that the odd sized tire was listed at 120 percent of the 6.00—16 size tire. Since the 6.00—16 tire is now not to sell in excess of $14.75, the odd sized tire may not sell in excess of 120 percent of $14.75, or $17.70.

(3) If the manufacturer had no consumer list price in effect November 25, 1941, for the 6.00—16 size of the brand of passenger-car tire included in paragraph (b), the size to be substituted for the 6.00—16 size in making the calculations called for in subparagraphs (1) and (2) above shall be the first one of the following sizes for which there was such a consumer list price:

5.25/5.50—17	6.25—16
6.50—16	7.00—15
4.75/5.00—19	5.50—16
5.25/5.50—18	6.50—15
7.00—16	6.00—17

[Paragraph (3) added by Am. 7, 8 F.R. 2110, effective 2-19-43]

(g) The maximum retail prices for all sizes not included in paragraph (a) shall be calculated for manufacturers' brands of truck tires (10 ply) included in paragraph (b) as indicated in paragraph (f), except that the 8.25—20 truck-tire shall replace the 6.00—16 passenger-car tire in making the calculations. If the manufacturer had no consumer list price in effect November 25, 1941, for the 8.25—20 size of the brand of truck tire included in paragraph (b), the size to be substituted for the 8.25—20 size in making the calculations shall be the first one of the following sizes for which there was such a consumer list price:

7.00—20 (32 x 6)	8.25—18
7.50—20 (34 x 7)	7.50—18 (32 x 7)
9.00—20	9.00—24
7.50—24 (38 x 7)	9.00—22

[Paragraph (g) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(h) The maximum retail prices for all sizes not included in paragraph (c) shall be calculated for manufacturer's brands of passenger-car and truck tubes included in paragraph (d) as indicated in paragraph (f), using the appropriate price for the 6.00—16 size tube in all calculations for passenger-car tubes and the appropriate price for the 8.25—20 size tube for truck tubes. The same calculations shall be made for all sizes not specified in paragraph (e) of the brands included in that paragraph. If the manufacturer had no consumer list price in effect November 25, 1941, for the 6.00—16 size passenger-car tube or for the 8.25—20 size truck tube of the appropriate brand to be used in the calculations, the size to be substituted for either of such sizes in making the calculations shall be the first one of the following passenger-car or truck sizes, as the case may be, for which there was such a consumer list price:

PASSENGER-CAR SIZES

6.00—16	4.75—19
6.25—16	5.00—19
5.25—17	5.00—17
5.50—17	5.25—18
6.00—17	5.50—18DC
6.50—17	7.00—15
6.50—16	5.50—16
7.00—16	

TRUCK SIZES

7.00—20	8.25—18
7.00—20 (32 x 6)	7.50—18 (32 x 7)
7.50—20 (34 x 7)	9.00—24 (40 x 8)
9.00—20 (36 x 8)	9.00—22
7.50—24 (38 x 7)	

[Paragraph (h) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(i) The maximum retail prices for all other lines, levels, qualities, or weights of passenger-car and truck tires and tubes sold under manufacturers' brands of the manufacturers listed in paragraphs (b), (d), and (e) for which maximum retail prices are not specifically fixed by Revised Price Schedule No. 63 shall be calculated as follows:

(1) Take the manufacturer's consumer list price in effect November 25, 1941, for the particular brand, line, level, quality, or weight of tire or tube for which no maximum price is specifically fixed by Revised Price Schedule No. 63 and express it as a percentage of the manufacturer's consumer list price of the same date for the corresponding size of the brand of this manufacturer for which a maximum price is specifically fixed by Revised Price Schedule No. 63.

(2) Apply this percentage to the maximum price, for the corresponding size, set forth in paragraph (a), for tires, and paragraphs (c) and (e), for tubes.

EXAMPLE: On a November 25, 1941 manufacturer's consumer list for one of the brands of passenger-car tires shown in paragraph (b), the 6.00—16 size (4 ply) was listed at $16.00. On the same date the 6.00—16 size (4 ply) of a lower quality brand of the same manufacturer had a list price of $12.00. Dividing the 12 by the 16, it appears that the lower quality brand was listed at 75 percent of the price of the brand listed in paragraph (b). Since the 6.00—16 size (4 ply) of the brand listed in paragraph (b) is now to sell not in excess of $14.75, the 6.00—16 size (4 ply) of the lower quality brand may not sell in excess of 75 percent of $14.75 or $11.05.

(3) If for any particular size of a brand, line, level, quality or weight of tire or tube for which no maximum price is specifically fixed herein, there is no corresponding size on the consumer list price in effect November 25, 1941 for the brand of this manufacturer for which a maximum price is specifically fixed herein, the maximum price for such size of such brand for which no maximum price is specifically fixed shall be determined by using the 6.00—16 size for passenger-car tires or tubes and the 8.25—20 size for truck tires or tubes in the calculations called for in subparagraphs (1) and (2) above, and maintaining the same relationship between such other size and the 6.00—16 size or the 8.25—20 size, as the case may be of the brand for which no maximum price is specifically fixed as existed between such sizes on the November 25, 1941 consumer list price for such brand.

[Paragraph (3) as amended by Am. 7, 8 F.R. 2110, effeffctive 2-19-43]

(4) If the manufacturer had no consumer list price in effect November 25, 1941, for the 6.00—16 size passenger-car tire or tube or for the 8.25—20 size truck tire or tube of the appropriate brand to be used in the calculations under this paragraph, the size to be substituted for either of such sizes in making the calculations shall be the first size for which there was such a consumer list price among the sizes occurring in the appropriate list of passenger-car or truck tire or tube sizes set forth for a similar purpose in paragraphs (f), (g) and (h).

[Paragraph (4) added by Am. 7, 8 F.R. 2110, effective 2-19-43]

(j) The maximum retail prices for manufacturers' brands of passenger-car tires other than 4 ply and truck tires other than 10 ply shall be calculated to maintain the relationship expressed in paragraph (i) above.

(k) For manufacturers who did not use a consumer list for quoting prices on November 25, 1941, the calculations of the percentages called for in paragraphs (f), (g), (h), (i), and (j), shall be made on the basis of the manufacturer's selling price list.

[Paragraph (k) as amended by Am. 6, 7 F.R. 9888, effective 11-25-42]

(l) The maximum retail prices for manufacturers' brands of passenger-car and truck tires and tubes owned by manufacturers not listed in paragraphs (b), (d), and (e) shall be those given in paragraph (a) for tires and paragraph (c) for tubes.

(m) Notwithstanding any other provision of paragraphs (a) to (l) inclusive, the maximum retail prices for the following brands of tires and tubes owned by the following manufacturers shall be as follows:

[Paragraph (m) as amended by Am. 4, 7 F.R. 6048, effective 8-4-42]

(1) The Armstrong Rubber Company:

(i) Maximum prices for the 6.00—16, (4 ply) "Air Coaster" and "Standard" brands of passenger-car tires shall be $12.90 and $10.05, respectively. Other sizes and plies of these brands shall remain in the same percentage relationship to these prices as they bore on The Armstrong Rubber Company's Consumer price list in effect on November 25, 1941. Maximum prices for the "Mud and Snow" brand of passenger-car tires shall be:

Size	Ply	Maximum price
6.00-16	4	$13.20
6.00-16	6	16.50
6.50-16	4	16.25
6.50-16	6	19.90
5.25/5.50-17	4	12.05
5.25/5.50-17	6	15.15
6.00/6.50-17	6	17.85
5.25/5.50-18	4	11.75
5.25/5.50-18	6	14.81
4.75/5.00-19	4	10.05
4.75/5.00-19	6	12.66

(ii) Maximum prices for the following sizes in the following brands of truck tires shall be:

(*a*) HEATMASTER

Size	Ply	Maximum price
9.75—15	12	$96.90
7.50—16	6	36.25
7.00—17	8	35.55
6.00—20	6	24.00
11.00—20 (10.50 x 20)	12	120.50
12.00—24 (11.25 x 24)	14	169.30
14.00—24	16	256.15

(*b*) MUD AND SNOW—NONDIRECTIONAL

6.00—16	6	$22.00
7.50—16	6	38.06
7.50—16	8	41.90
7.00—20	8	38.22
7.00—20	10	49.85
7.50—20	10	66.47

(*c*) FAMOUS COACH

10.00—20 (38 x 9)	14	$123.20
10.00—24 (42 x 9)	14	133.30

(*d*) HIGHWAY TREAD RAYON

8.25-20	10	$76.40
9.00-20	10	91.15
10.00-20	12	115.55
11.00-20	12	136.65

[Paragraph (1) amended by Am. 9, 8 F.R. 4332, effective 4-8-43. (*d*) added by Am. 13, 8 F.R. 11947, effective 9-2-43]

(2) United States Rubber Company: (i) Maximum prices for the "U. S. Royal Master" and Fisk "Safti-Flight" brands of passenger-car tires shall be the consumer list prices for those brands on file with the Office of Price Administration which were in effect on November 25, 1941.

(ii) Maximum prices for the following sizes in the following brands of truck tires shall be:

(*a*) FEDERAL SPECIAL SERVICE AND GILLETTE SPECIAL SERVICE

Size	Ply	Maximum price
8.25-20	12	$83.20
9.00-20	12	100.90
10.00-20	14	125.65
11.00-20	14	154.90

(*b*) U. S. SPECIAL SERVICE CON-TRAK-TOR

8.25-20	12	$83.20
12.00-24 (11.25-240. M)	16	210.55

(*c*) U. S. ROYAL FLEETWAY RAYON

8.25-20	10	$76.45
9.00-20	10	91.10
10.00-20	12	115.55
10.00-22	12	121.75
11.00-20	12	136.65

(*d*) FISK CON-TRAK-TOR

8.25-20	12	$83.20
9.00-20	12	100.90
10.00-20	14	125.65
11.00-20	14	154.90
11.00-24	14	162.80
12.00-24	16	210.55
13.00-24	16	232.20
14.00-24	20	331.90
18.00-24	20	610.85

(*e*) FISK ROAD GRADER

Size	Ply	Maximum price
7.00-20 F. B	10	$56.90
7.00-24 F. B	10	68.45
7.50-24 F. B	10	74.40
9.00-24 F. B	10	89.25
12.00-24 D. C	8	102.55
13.00-24 D. C	8	115.45

(*f*) FISK TRAILER TYPE

7.50-15	10	$55.35
8.25-15	12	79.00
9.00-15	12	85.85
10.00-15	14	102.75

(*g*) FISK EARTH MOVER

14.00-20	16	$221.55
18.00-24	16	488.55
18.00-24	20	544.70

(*h*) FISK TIMBER SERVICE

8.25-20	12	$85.55
9.00-20	12	103.70
10.00-20	14	135.10

(*i*) FISK TRANSPORTATION RAYON

10.00-22	12	$121.75
11.00-20	12	136.65

(*j*) CHIPPEWA SUPER RIB HEAVY SERVICE

6.00-16	6	$20.95
6.50-16	6	24.20

[Paragraph (2) amended by Am. 4, 7 F.R. 6048, 6215, effective 8-4-42, Am. 6, 7 F.R. 9888, effective 11-25-42, Am. 8, 8 F.R. 2663, effective 3-6-43 and Am. 11, 8 F.R. 7597, effective 6-11-43]

(3) The Dayton Rubber Manufacturing Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) THOROBRED

Size	Ply	Maximum price
8.25-15	12	$79.00

(ii) THOROBRED MUD AND SNOW

7.00-20 (32 x 6)	10	$49.95
7.50-20 (34 x 7)	10	66.45
11.00-20	12	126.50

(iii) DAYTON-McCLAREN THOROBRED RAYTEX

8.25-20	10	$76.40
8.25-20	12	87.80
9.00-20	10	91.15
9.00-20 (36 x 8)	12	100.80
10.00-20	12	115.55
10.00-22	12	121.75
11.00-20	12	136.65
11.00-22	12	144.60

[Paragraph (3) added by Am. 8, 8 F.R. 2663, effective 3-6-43 and (iii) added by Am. 11, 8 F.R. 7597, effective 6-11-43]

(4) The Polson Rubber Company: (i) Maximum prices for passenger-car tubes marked "Type B" shall be as follows:

(*a*) Heavy Duty Red-Type B and Heavy Duty Black-Type B, CD-16 size, $1.95.

(*b*) Maximum prices for other sizes of the same brands and for other brands marked "Type B" shall be calculated on the basis of the $1.95 price in accordance with the procedure set forth in paragraphs (h) and (i), respectively, using consumer list prices in effect November 25, 1941, for the same brands without the "Type B" marking to determine relationships.

(*c*) Notwithstanding the provisions of subdivisions (*a*) or (*b*), maximum prices for tubes marked "Type B" in all sizes and weights which are listed on the Exhibit C filed with the Office of Price Administration by The Polson Rubber Company shall be: CD-16 size, $1.47; other such sizes and weights computed as provided in subdivision (*b*) but on the basis of the $1.47 price: *Provided*, That the 16% increase provided in paragraph (n) shall not apply to tubes priced under this subdivision (*c*).

(ii) Maximum prices for the following sizes in the following brands of truck tubes shall be:

(*a*) POLSON HEAT RESISTER HEAVY DUTY TUBES

Size:	*Maximum price*
8.25-15	$7.61
8.25-16	7.23
9.00-16	8.97
9.75/10.00-18	12.15
11.25/12.00-20	19.25
8.25-22	9.41
9.00-22	10.78
7.00-24 (36 x 6)	7.50
7.50-24 (38 x 7)	9.51
9.00-24 (40 x 8)	12.10
10.00-24 (42 x 9)	14.75
11.00-24	17.05
12.00-24 (44 x 10)	20.85

[Paragraph (4) added by Am. 8, 8 F.R. 2663, effective 3-6-43 and (ii) added by Am. 11, 8 F.R. 7597, effective 6-11-43]

(5) Cupples Company: Maximum prices for the "Safe-Ride" brand of passenger-car tubes shall be the consumer list prices of such tubes on file with the Office of Price Administration which were in effect on November 25, 1941.

(6) The Firestone Tire and Rubber Company:

(i) Maximum prices for the following sizes in the following brands of truck tires shall be:

(*a*) TRANSPORT

Size	Ply	Maximum price
7.50—15	10	$55.35
9.00—15	12	85.85
10.00—15	12	96.90
10.00—15	14	102.75

(*b*) HEAVY DUTY

7.50—24	8	$53.60

(*c*) GROUND-GRIP TYPE G

21.00—24	24	$828.55

(ii) Maximum prices for the following sizes in the following brands of truck tubes shall be:

(*a*) TRANSPORT

Size:	*Maximum price*
9.00—13	$5.90

(7) The Gates Rubber Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) VULCO H. D. TRUCK AND BUS

Size	Ply	Maximum price
6.50–20 (32 x 6)	8	$35.30
8.25–20	12	77.95
9.00–20	12	94.60
10.00–20	14	123.45
10.00–22	14	129.05
11.00–20	14	145.30
11.00–24	14	152.55

(ii) VULCO H. D. COMMERCIAL

7.00–16	6	$29.00

(iii) VULCO TRACTION TREAD H. D.

11.00–20 (10.50 x 20)	14	$152.05
10.00–20 (9.75 x 20)	14	129.10

(8) The General Tire and Rubber Company:

(i) Maximum prices for the following sizes in the following brands of truck tires shall be:

(*a*) NONDIRECTIONAL

Size	Ply	Maximum price
7.50–16	6	$38.06
11.00–20	12	126.52
14.00–20	12	227.25
14.00–20	16	253.44
10.00–22	12	113.25

(*b*) SUPER HIGHWAY

7.00–17	8	$35.59

(*c*) RAYOWAY (SUPER HIGHWAY TREAD)

10.00–22	12	$121.32

(*d*) HIGHWAY

6.50–10	6	$25.21
6.50–10	8	29.25

(*e*) YALE COMMERCIAL

6.00–16	6	$20.95
6.50–16	6	24.20

(ii) Maximum prices for the following sizes in the following brands of truck tubes shall be:

(*a*) JUMBO JUNIOR

Size:	*Maximum price*
8 x 3.00—4	$1.52
10 x 3.50—4	1.56
12 x 4.00—6	1.61
16 x 5.00—8	1.87
18 x 5.50—8	2.09
6.50—10	2.56

(*b*) YALE TRUCK TUBES

Size—Continued.	*Maximum price*
6.00–16	$3.40
6.50–16	4.05

[Paragraph (*a*) amended by Am. 13, 8 F.R. 11947, effective 9–2–43. Paragraph (*b*) added by Am. 11, 8 F.R. 7597, effective 6–11–43]

(9) Lee Tire and Rubber Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) RAYON TIRES

Size	Ply	Maximum price
8.25—20	10	$76.40
8.25—20	12	87.80
9.00—20	10	91.15
10.00—20	12	115.55
11.00—20	12	136.65
10.00—22	12	121.75
11.00—22	12	144.60

[Paragraph (i) as amended by Am. 11, 8 F.R. 7597, effective 6–11–43]

(10) The Mansfield Tire and Rubber Company:

(i) Maximum prices for the following sizes in the following brands of truck tires shall be:

(*a*) HIWAY TREAD (MANSFIELD, CENTURY RICHLAND, UNITED)

Size	Ply	Maximum price
8.25—15	12	$79.00
7.00—17	8	35.55
9.00—22	10	84.75
10.00—24	12	110.85

(*b*) MUD AND SNOW (MANSFIELD AND UNBRANDED)

7.50—18	8	$48.70
10.00—18	10	88.90
6.50—20 (32 x 6)	8	37.00
9.00—20 (36 x 8)	12	100.90
11.00—20	12	126.50

(ii) Maximum prices for the following sizes in the following brands of truck tubes shall be:

(*a*) MANSFIELD

Size:	*Maximum price*
8.25—15	$9.85
9.00—22	12.25

[Paragraph (5) through (10) added by Am. 9, 8 F.R. 4332, effective 4–8–43]

(11) Denman Tire and Rubber Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) MUD AND SNOW

Size	Ply	Maximum price
6.00–16	6	$22.00
6.50–20 (32 x 6)	8	37.00
7.00–20 (32 x 6)	10	49.80
7.50–20	8	49.80
7.50–20 (34 x 7)	10	66.45
11.00–20	12	126.50

[Paragraph (11) added by Am. 11, 8 F.R. 7597, effective 6–11–43; amended by Am. 13, 8 F.R. 11947, effective 9–2–43]

(12) Dunlop Tire and Rubber Company: Maximum prices for the following sizes in the following brands of truck tires shall be:

(i) MUD AND SNOW

Size	Ply	Maximum price
7.50–16	6	$38.05

(13) The Pharis Tire and Rubber Company: Maximum prices for the following sizes in the following brands of truck tubes shall be:

(i) HEAT PRUF

Size:	*Maximum price*
7.00–15	$3.69
7.50–15	5.54
7.50–16	3.14
7.00–16	3.54

[Paragraphs (12) and (13) added by Am. 13, 8 F.R. 11947, effective 9–2–43]

(n) Notwithstanding any other provisions of this section, except where it is specifically provided that the increase in this paragraph (n) shall not apply, the maximum retail prices for manufacturers' brands of passenger-car tires and tubes shall be 16% greater than the maximum prices determined for such tires or tubes according to paragraphs (a) to (m), inclusive, of this section. The Territorial Director of Hawaii may by order provide that all or any part of the increase provided by this paragraph shall not apply after June 11, 1943, in the Territory of Hawaii to passenger-car tires and tubes which were not returned under the Dealer Tire Return Plan.

[Paragraph (n) added by Am. 1, 7 F.R. 3036, effective 4–25–42 and amended by Am. 8, 8 F.R. 2663, effective 3–6–43 and Am. 11, 8 F.R. 7597, effective 6–11–43]

(o) (1) Notwithstanding any other provisions of this section, the maximum retail prices for any manufacturers' brands of Exhibit C passenger-car tires and tubes shall be determined according to whichever of the following subdivisions (i) or (ii) is applicable. The maximum retail prices established by this paragraph shall supersede any higher or different maximum prices which may have been established for such tires or tubes by paragraphs (a) to (n) of this section.

(i) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth consumer list prices, the maximum retail prices shall be the prices set forth on the Exhibit C list, without deducting the 20, 40, and 60% discount prescribed by the Exhibit C, for tires or tubes of the same brand and size.

(ii) If the Exhibit C filed with the Office of Price Administration on which

the particular tires or tubes are listed sets forth net wholesale prices, the maximum retail prices shall be determined by taking the maximum retail prices in effect under paragraphs (a) to (m) of this section, for the tires or tubes of the same manufacturer which are most comparable as to type, quality, and size, and adjusting such price in accordance with the price differentials prevailing in the industry on March 1, 1942, for differences in brand, type, quality and size.

(2) It shall be the duty of the seller to determine which of the tires or tubes he is selling appear on the Exhibit C filed with the Office of Price Administration by the manufacturer thereof, the prices set forth for such tires or tubes on the Exhibit C list, whether such prices are consumer list prices or net wholesale prices, and any other information which is necessary to enable the seller to determine the maximum retail prices for Exhibit C passenger-car tires or tubes under subparagraph (1) of this paragraph. Such information can ordinarily be obtained from the manufacturer of the tires and tubes involved. All such information can be obtained by any seller by writing to the Office of Price Administration, Washington, D. C., where an accurate Exhibit C for each manufacturer is on file and available for inspection at all times.

[Paragraph (o) added by Am. 2, 7 F.R. 3719, effective 5-18-42]

(p) (1) The maximum retail prices for manufacturers' brands of tires and tubes for special purpose trucks and busses, off-the-road equipment, industrial and commercial tractors, trailers, industrial equipment, farm implements and motorcycles, shall be calculated according to the method set forth in paragraphs (f), (g), and (h) of this section, using as the basis for calculating, the 6.00—16 or 8.25—20 size tire or tube as specified by those paragraphs. The paragraph to be used shall be the one which specifies the type of tire or tube most nearly comparable to the tire or tube for which a maximum retail price is being calculated.

[Paragraph (p) added by Am. 2, 7 F.R. 3719, effective 5-18-42. Text designated paragraph (1) and paragraph (2) added by Am. 9, 8 F.R. 4332, effective 4-8-43]

(2) Notwithstanding any other provision of subparagraph (1), the maximum retail prices for the following brands of tires and tubes owned by the following manufacturers shall be as follows:

(i) The Firestone Tire and Rubber Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) TRACTOR TIRE—AND TREAD

Size	Ply	Maximum price
10 x 24	6	$47.60

(b) GROUND GRIP EXCAVATOR

8.25—20	12	$83.20
9.00—20	12	100.90
11.00—24	14	162.80

(c) ROCK GRIP EXCAVATOR

10.00—20	14	$125.70
11.00—20	14	154.90
12.00—24	16	210.55

(d) ALL TRACTION EXCAVATOR

8.25—20	12	$83.20
9.00—20	12	100.90
10.00—20	14	125.70
11.00—20	14	154.90

(ii) The General Tire and Rubber Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) TRACTOR GRADER

Size	Ply	Maximum price
13.00—20	10	$126.96
14.00—20	12	186.59
9.00—24	10	88.91

(b) EARTH MOVER

8.25—20	10	$64.12
13.00—20	14	185.00

(c) ROCK SPECIAL

9.00—20	12	$100.90
11.00—24	14	162.82

[Paragraph (c) as amended by Am. 13, 8 F.R. 11947, effective 4-2-43]

(d) JUMBO JUNIOR

8 x 3.00-4	4	$4.44
10 x 3.50-4	4	4.93
12 x 4.00-6	4	5.77
16 x 5.00-8	6	11.10
18 x 5.50-8	6	13.71

[Paragraph (d) as amended by Am. 13, 8 F.R. 11947, effective 9-2-43]
[Paragraph (ii) added by Amendment 9, 8 F. R. 4332, effective 4-8-43]

(iii) The Gates Rubber Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) GATES RUGGED RIB TRAILER TIRE

Size	Ply	Maximum price
8.25-15	12	$79.00

[Paragraph (iii) added by Am. 11, 8 F.R. 7597, effective 6-11-43]

(iv) United States Rubber Company: (a) Maximum prices for the following sizes in the following brands of tires shall be:

(1) GILLETTE TRACTOR IMPLEMENT

Size	Ply	Maximum price
5.00-15	4	$11.55
5.50-16	4	12.65
6.00-16	4	14.40
7.50-10	4	23.95
7.50-18	4	22.00

(2) U. S. FARM TRACTOR—WIDE BASE

10-28	4	$47.45

(3) U. S. IMPLEMENT

5.00-15	4	$10.25

(b) Maximum prices for the following sizes in the following brands of tubes shall be:

(1) U. S. FARM TRACTOR

Size:	*Maximum price*
10-28	$8.40

(2) U. S. IMPLEMENT

5.00-15	2.10

[Paragraph (iv) added by Am. 11, 8 F.R. 7597, effective 6-11-43; amended by Am. 13, 8 F.R. 11947, effective 9-2-43]

(v) The Dayton Rubber Manufacturing Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) THOROBRED ROCK SERVICE AND LOGGER

Size	Ply	Maximum price
8.25-20	12	$83.20
9.00-20	12	100.90
10.00-20	14	125.70

(vi) The Goodyear Tire and Rubber Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) TRIPLE RIB FRONT TRACTOR

Size	Ply	Maximum price
6.00-12	6	$18.70
6.00-12	8	21.05

(vii) Seiberling Rubber Company: Maximum prices for the following sizes in the following brands of tires shall be:

(a) ROCK SERVICE

Size	Ply	Maximum price
8.50-20	10	$68.05
9.25-20	12	83.20
1.00-20	12	100.90
70.00-20	14	125.70

[Paragraphs (v), (vi) and (vii) added by Am. 13, 8 F.R. 11947, effective 9-2-43]

(q) The maximum retail prices for factory seconds of manufacturers' brands of tires and tubes shall be calculated by deducting a percentage discount from the maximum retail price which would apply to the tire or tube under paragraphs (a) to (p), inclusive, of this section, if it were not a factory second. The percentage discount to be deducted shall be as follows on the following items:

All tubes	25%
Passenger-car tires	25%
All other tires	20%

[Paragraph (q) added by Am. 9, 8 F.R. 4332, effective 4-8-43 and amended by Am. 14, effective 9-9-43]

§ 1315.111 *Appendix B: Maximum retail prices for private brands of new rubber tires and tubes.* The following prices are the maximum prices that may be charged at retail for new rubber tires or tubes at the seller's place of business. The maximum prices set forth herein may not be exceeded for any such sale, even though in a particular case no used tire or tube is traded in. If a used tire or tube is traded in, the trade-in allowance shall be deducted from the maximum price.

The actual dollar amount of the Federal Excise Tax paid on any tire or tube may in each case be added to the maximum price established by Revised Price Schedule No. 63.

(a) The maximum retail prices for private brands of passenger-car tires (4 ply) and truck tires (10 ply) listed in paragraph (b) below shall be:

PASSENGER-CAR TIRES

Size	Price
4.50—12	$8.20
4.00—15	7.00
5.00—15	9.70
6.50—15	15.75
7.00—15	17.80
8.25—15	25.35
5.00—16	9.65
5.50—16	11.85
6.00—16	13.25
6.25—16	14.95
6.50—16	16.10
7.00—16	18.30
7.50—16	23.20
5.25/5.50—17	12.20
6.00—17	14.40
5.25/5.50—18	11.10
6.00—18	15.50
4.75/5.00—19	9.95
5.25—20	13.60

TRUCK TIRES

Size	Price
8.25—15	$61.65
7.50—18 (32 x 7)	55.90
8.25—18	59.15
9.00—18	70.30
10.50/11.00—18	95.40
7.00—20 (32 x 6)	42.75
7.50—20 (34 x 7)	57.05

TRUCK TIRES—Continued

Size	Price
8.25—20	$60.90
9.00—20	72.65
8.25—22	65.15
9.00—22	76.25
7.00—24 (36 x 6)	49.60
7.50—24 (38 x 7)	64.00
8.25—24	68.75
9.00—24	79.35

(b) The prices set forth in paragraph (a) apply to tires carrying brand names of distributors as follows:

Distributor	Brand of passenger-car tires	Brand of truck tires
A-1 Tire Co	Auburn Deluxe	
Abel Sales Corporation	Custombilt	
Ajax Tire and Rubber Corporation	A-100 Safety	Custom Built "RNS" Torture Type.
Albert Tire Co	Silver Eagle	
American Tire Alliance	Aristocrat	All-Service.
Anchor Tire & Battery Co	Interstate Super	Interstate Heavy Duty.
Apex Tire Inc	Safety Deluxe	Regular Tread Balloon.
Arkansas Fuel Oil Co	Millemaster	Speedmaster.
Atlas Supply Co	Atlas Grip Safe	Atlas Truck-Coach (Cotton).
Banner Tire Co	Belmont Master	
W. H. Barber Co	Ingersoll Heavy Duty Black	Highway Transport.
Bareco Oil Co	Be Square Supreme Rib Tread.	Be Square Balloon Truck.
Belknap Hardware & Manufacturing Co	Belknap Deluxe	Extra Heavy Duty Ribbed. Traction.
Broadway Tire Co	Carnegie Custom-Master	Carnegie Custom-Master.
The Brown Fence & Wire Co	First Line	Stop Skid.
Burke-Savage Tire Co	Silver Eagle	
Butler Brothers	Cunningham	Cunningham Oversize Heavy Duty.
Ceazan Tires, Ltd	Scout	
Certified Brands, Inc	Certified Deluxe	
Champlin Refining Co	Super Deluxe Custom Built	Champlin Super Deluxe.
Coast to Coast Stores	Super Safe-Flex	
Continental Products, Inc	Brighton Deluxe	Brighton Heavy Duty.
Cooperative Distributors, Inc	"Californian First Liner"	
Cooperative G. L. F. Farm Supplies, Inc	Super Unico	Unico Truck.
Cooperative Seed & Farm Supply Service, Inc.	----do	Do.
Direct Service Oil Co	Viking	
Englert Tire & Rubber Co	Gold Seal Standard	Gold Seal Truck and Bus Balloon.
Farm Bureau Cooperative Association, Inc.	Super Unico	Unico Truck.
Farm Bureau Services, Inc	----do	Do.
Farmers Cooperative Exchange, Inc	----do	Do.
Gamble Stores	Crest Deluxe	Super Crest Speed Special (Cotton).
The Globe Oil & Refining Co	Rocket	Rocket Truck.
Goldblatt Brothers, Inc	Apollo Supreme	
Hardware Associates, Inc	Ever Best Master Premium	Ever Best Truck and Bus Balloon.
Harrison Wholesale Co	Pilot	
Hibbard, Spencer, Bartlett & Co	O. V. B. Deluxe	Hibbard Heavy Duty.
Illinois Farm Supply Co	Master	Master Rib.
Imperial Tire Co	Lafayette Deluxe	
Kotzen Tire Co	Mallory Deluxe	
Marshall-Wells Co	Zenith Super Safe	Zenith Streamliner.
Montgomery Ward & Co	Riverside Deluxe	Riverside First Quality—Non-Skid.
Moore's Auto Accessories	Deluxe	
Murray Tire and Rubber Corporation (New York).	Gear Grip Tread M-100	Custom Built "RNS" Torture Type.
National Dixie Distributors, Inc	Dixie Deluxe First Line	Dixie Truck and Bus Balloon.
Northern Tire & Rubber Co	Ranger	
Ohio Oil Co	Linco Deluxe	Linco J-1 Truck and Bus Balloon.
Pennsylvania Farm Bureau Co-operative Association.	Super Unico	Unico Truck.
The Pep Boys	Cornell Clipper	Cornell Super Service.
Richmond Rubber Co., Inc	Mile Master Deluxe	Super Miler.
Ritz Rubber Co	Ritz	
S. & M. Tire & Auto Supply Co	Gold Medal Deluxe	Gold Medal—100 level.
Savenlek's	Savoy Master	
Savoy Rubber Co	Savoy Master	
Sears, Roebuck & Co	Allstate Deluxe	Allstate Deluxe Non Skid.
Shapleigh's Hardware Co	Shapleigh Deluxe	Shapleigh Transport Balloon Truck
Sobol Bros	Oxford Deluxe	
Southern States Cooperative, Inc	Super Unico	Unico Truck.
Spiegel, Inc	Argyle Mainliner	Caravan.
The Standard Rubber Co		Truck Balloon.
Standard Tire & Battery Co	Silver Eagle	
Star Rubber Co	Lone Star	Star Masterpiece.
Strauss Stores Corporation	Regal Custom & Safety Built.	
Triplex Tire Co	Streamline (4 ply)	
Tru Test Marketing & Merchandising Corporation.	Tru Test Super	Tru Test Truck and Bus.
United Co-operatives, Inc	Super Unico	Unico Truck.
United Tire Co	Savoy "Master"	
Vanderbilt Tire & Rubber Co	Vanderbilt First Line (4 ply).	Vanderbilt Deluxe Truck-Bus.
Vanguard Tire & Rubber Co	Super Vanguard	
Western Auto Supply Co. (Los Angeles, Calif.).	Western Giant Double Duty	Western Giant Truck.
Western Auto Supply Co. (Kansas City, Mo.).	Super Safety	Davis High Speed.
Westminster Tire Corporation	Life Protector K-100	Custom Built "RNS" Torture Type.
Wisconsin Co-op Farm Supply Co	Master	Master Rib.
World Tire Corporation (St. Louis, Mo.)	Auburn Deluxe	
World Tire Corporation (Toledo, Ohio)	Douglas Super Liner	

[Table amended by Am. 6, 7 F.R. 9888, effective 11-25-42, Am. 7, 8 F.R. 2110, effective 2-19-43, Am. 9, 8 F.R. 4332, effective 4-8-43, Am. 11, 8 F.R. 7597, effective 6-11-43, and Am. 13, 8 F.R. 11947, effective 9-2-43]

(c) The maximum retail prices for private brands of passenger-car and truck tubes listed in paragraph (d) below shall be:

PASSENGER-CAR TUBES

Size	Price
4.25—12	$1.40
4.50—12	1.40
4.00—15	1.30
5.00—15	1.50
6.50—15	2.25
6.50—15 7.00—15	2.25
7.00—15	2.30
7.50—15	2.65
8.25—15	3.55
5.00—16	1.40
5.50—16	1.65
6.00—16	1.95
6.00—16 6.25—16	1.95
6.50—16 7.00—16	2.30
7.50—16	2.80
8.25—16	3.60
5.00—17 5.25—18 5.50—18 D. C.	1.45
5.25—17 5.50—17 6.00—17 6.50—17	1.75
7.00—17	2.35
7.00—17 7.50—17	2.35
7.00—18 7.50—18	
7.50—17	2.90
5.50—18 FB 6.00—18 6.50—18 5.25—19 5.50—19 6.00—19 6.50—19	1.85
7.50—18	2.90
4.75—19 5.00—19	1.60
7.50—19	3.20
5.25—20	1.45
5.50—20 6.00—20	2.10

TRUCK TUBES

Size	Price
7.00—15	3.40
7.50—15	5.15
8.25—15	7.50
9.00—15	8.60
9.75—15 10.00—15	9.05
6.00—16	2.60
6.50—16	3.10
7.00—16	3.55
7.50—16	5.30
6.00—17	2.90
6.00—17 6.50—17	2.90
6.50—17	2.90
7.00—17 7.50—17	3.60
7.50—17	3.60
6.50—18	3.80
7.00—18	3.65
7.50—18 (32 x 7)	6.45
8.25—18	7.60
9.00—18	8.80
9.75—18 10.00—18	9.30
10.50—18 11.00—18	10.45
11.25—18 12.00—18	14.40
5.50—20 6.00—20 (30 x 5)	3.15
6.00—20 (30 x 5)	3.15
6.50—20 (32 x 6–8)	8.90

TRUCK TUBES—Continued

Size	Price
6.50—20 7.00—20	$3.90
7.00—20 (32 x 6–10)	4.80
7.00—20 (32 x 6)	4.80
7.50—20 (34 x 7)	6.75
8.25—20	7.80
9.00—20 (36 x 8)	8.95
9.75—20	9.60
9.75—20 10.00—20 (38 x 9)	9.60
10.50—20 11.00—20	11.40
11.25—20 12.00—20	15.20
12.00—20	15.20
12.75—20 13.00—20	20.15
13.50—20 14.00—20	23.45
16.00—20	25.40
8.25—22	8.30
9.00—22	9.30
9.75—22 10.00—22	9.85
10.50—22 11.00—22	12.20

TRUCK TUBES—Continued

Size	Price
11.25—22 12.00—22	$16.45
7.00—24	5.15
7.00—24 (36 x 6)	5.15
7.00—24 (36 x 6)	5.15
7.50—24 (38 x 7)	7.30
8.25—24	8.85
9.00—24 (40 x 8)	9.80
9.75—24 10.00—24 (42 x 9)	10.20
10.50—24 11.00—24 (44 x 10)	13.55
11.25—24 12.00—24	16.95
12.00—24	16.95
12.75—24 13.00—24	22.45
13.50—24 14.00—24	26.65
16.00—24	48.80
18.00—24	59.60
21.00—24	93.60
24.00—32	105.65
18.00—40	60.05
30.00—40	306.05
36.00—40	382.10

(d) The prices set forth in paragraph (c) above apply to tubes carrying distributors' brand names as follows:

Distributor	Brand of passenger-car tubes	Brand of truck tubes
A–1 Tire Co	Defender Heavy Duty Black.	
Abel Sales Corporation	Senator	
Ajax Tire and Rubber Corporation	Red Molded, Black Molded.	Black Standard.
Anchor Tire and Battery Co	Interstate Heavy Duty	Interstate Heavy Duty.
Apex Tire, Inc	Heavy Duty Red	Truck Tube.
Arkansas Auto Supply	Gridiron	Gridiron
Arkansas Fuel Oil Co	Standard	Standard.
Atlas Supply Co	Junior Atlas Red and Black.	
Auto Spring & Bearing Co., Inc	American	American.
W. H. Barber Co	Ingersoll Heavy Duty Black.	Greater Service Heavy Duty Red.
Barcco Oil Co	Be Square	Be Square.
Belknap Hardware & Manufacturing Co.	Standard Heavy Duty	Speedmore.
Joseph L. Bickerstaff's Sons, Inc	Bickerstaff Deluxe	Bickerstaff Deluxe.
Billups Petroleum Co., Inc	Your Friend	Your Friend.
Bohnett Tire Co		Bohnett Heat Resisting.
Braxton Motor Co	Mountaineer Heavy Duty Ten-Black Pinchproof.	Mountaineer Heavy Duty.
Broadway Tire Co	Fulton Black	Fulton Heavy Duty Black.
Brooklyn Tire Exchange	United Super Master Quality.	United Super Master Heavy Duty.
The Brown Fence & Wire Co	Red Extra Heavy	Black Extra Heavy.
Bruck Tire Co	Loraine Heavy Duty	
Burke-Savage Tire Co	Silver Eagle Heavy Duty	Silver Eagle Pinch Proof Deluxe.
Burner and Williams	B. & W Tutone	
Butler Brothers		Cunningham Heavy Duty.
Butler Chain Co., Inc	Regular	Regular.
Capitol Auto Stores	Capitol	
Central Rubber & Supply Co	Hilab	Hilab.
Central Tire Co., Inc	Gem Red & Cream Reinforced.	
Certified Brands, Inc	Certified Heavy Duty	Certified Heavy Duty.
Champlin Refining Co	Extra Quality	Deluxe.
Coast to Coast Stores	Safe-Flex Red and Black	Safe-Flex Black.
Continental Products, Inc	World	World.
Cooperative G. L. F. Farm Supplies, Inc.	Unico Heavy Duty Tube	Unico Truck.
Cooperative Oil Association, Inc	COA Super Quality	COA Super Quality.
Cooperative Seed & Farm Supply Service, Inc.	Unico Heavy Duty Tube	Unico Truck.
Daniels' Supply Store	Daniels' DeLuxe	
Dell Tire Corporation	Dell	Dell
Dempsey & Sanders	Hi-ten	
Dickel Distributing Co	Majestic	Majestic.
Eagle Tire Co	Vulcan Heavy Duty Red	
Farm Bureau Cooperative Association, Inc.	Unico Heavy Duty Tube	Unico Truck.
Farm Bureau Services, Inc	Unico Heavy Duty Tube	Unico Truck.
Farmers Cooperative Exchange, Inc	Unico Heavy Duty Tube	Unico Truck.
Franklin Auto Supply	Ben Franklin Regular	Ben Franklin.
Fritz Auto Parts Co	Leader	Leader.
Gamble Stores	Crest Standard	Crest Truck.
The Globe Oil & Refining Co	Rocket Passenger-Car Tube.	Rocket Truck Tube.
Goldblatt Brothers, Inc	Apollo Extra Duty	
M. Greenberg & Sons		M. G. & S.
Harbison & Gathright, Inc	H. & G. Deluxe	H. & G. Deluxe.
Hardman Tire Service	Hardman	Hardman.
Hardware Associates Inc	Ever Best Heavy Duty	Ever Best Heavy Duty.
Harrison Wholesale Co	Templeton	Betterbilt.
Hercules Specialty Co	Hercules	Hercules Pinch Proof.
Willard A. Hill Organization	New Yorker Heavy Duty Black.	New Yorker Heavy Duty Black.
Hi-Speed Tire & Accessory Co	Speed Master, Heavy Duty.	Speed Master, Heavy Duty.
Hollander Auto Stores	Victory	
Hoover Tire Co		Hoover Heavy Duty Chief.
R. A. Hyde Oil Co	Deluxe Heavy Duty	
Illinois Farm Supply Co	Ace	Master Truck.
Imperial Tire Co	Lafayette Heavy Duty	
Johnson City Tire & Retreading Co	Lifebelt	Lifebelt.
Kaufman & Chernick, Inc	Yankee Hi-Speed	

Distributor	Brand of passenger-car tires	Brand of truck tires
Latham's Tire Exchange	Latham's Deluxe	
Lehr Auto & Electrical Supply Co	Biltrite	Biltrite.
Levin's Auto Supply Co	Ven Ness Deluxe Red and Black.	Van Ness Deluxe Red and Black.
London Tire Co., Inc	Mitchell	Mitchell.
Main Street Service Station	Main Street Service Station.	
Markey Supply Co	Marco	Marco.
Marler Boot and Auto Supply Co		Marler's Deluxe.
Marshall-Wells Co	Zenith Deluxe	Zenith Deluxe.
Model Tire Store, Inc	Model	Model.
Montgomery Ward & Co	Riverside	Riverside.
Moore-Handley Hardware Co	Morhand	Morhand
Motor Parts and Auto Supply Co		Evertite Heavy Duty.
Murray Tire and Rubber Corporation (New York).	Red Molded, Black Molded	Black Standard.
Myhand & Holtrey	M. & H. Premium	M. & H. Premium.
National Dixie Distributors, Inc	Dixie First Line	Dixie First Line.
Ninth Street Tire & Battery Service		Super Chief.
Peerless Auto Supply Co	Peerless	Peerless.
Pennsylvania Farm Bureau Co-operative Association.	Unico Heavy Duty Tube	Unico Truck.
Penn-Jersey Auto Stores, Inc	Lion	
The Pep Boys	Cornell Deluxe	Cornell.
Richmond Rubber Co., Inc	Ultra Heavy Duty	Ultra Heavy Duty.
Roth-Schlenger, Inc	Spaulding Pinch Proof	
S & M. Tire & Auto Supply Co	Gold Medal	Gold Medal Heat Resisting Heavy Duty Black
Savoy Rubber Co		Savoy.
Sears, Roebuck & Co		Allstate Deluxe.
Shapleigh's Hardware Co		Good Service Truck and Bus.
Skinner Tire & Rubber Co	Red Devil Heavy Duty Pinchproof.	All-Red Heavy Duty.
Sobol Bros	Oxford Heavy Duty	
Southern States Cooperative, Inc	Unico Heavy Duty Tube	Unico Truck.
Spiegel, Inc	Argyle Heavy Duty	Caravan.
Star Rubber Co	Meteor Red	
The Stockwood Co., Inc	Stockwood Heavy Duty	Stockwood Pinch Proof.
Strauss Stores Corporation	Regal Heavy Duty Black	
Times Square Stores Corporation	Michigan	
Tire Rebuilders	Tybil	Tybil.
Tru Test Marketing & Merchandising Corporation.	Standard Red	
Trutred Tires, Inc	Trutred Heavy Duty	Trutred Heavy Duty.
United Auto Supply Co., Inc	United Heavy Duty	United Heavy Duty.
United Co-operatives, Inc	Unico Heavy Duty Tubes	Unico Truck.
Valley Oil & Tire Co	Valtire	Valtire.
Vanguard Tire & Rubber Co	Vanguard Red	Vanguard Truck and Bus.
Warwick H. Lambie	Defiance	Defiance.
Western Auto Supply Co., (Los Angeles, Calif.)		Jumbo Black.
Western Auto Supply Co., (Kansas City, Mo.)	Standard	Davis Truck.
Westminster Tire Corporation	Red Molded, Black Molded	Black Standard.
Wisconsin Co-op Farm Supply Co	Ace	Master Truck.
World Tire Corporation (St. Louis, Mo.)	Defender Heavy Duty Black	Mainliner Heavy Duty Red.
World Tire Corporation (Toledo, Ohio)	Mainliner Red	Heavy Duty Red.

[Table amended by Am. 6, 7 F.R. 9888, effective 11–25–42, Am. 7, 8 F.R. 2110, effective 2–19–43, Am. 9, 8 F.R. 4332, effective 4–8–43, Am. 11, 8 F.R. 7597, effective 6–11–43, and Am. 13, 8 F.R. 11947, effective 9–2–43]

(e) (1) The maximum retail prices for 6.00/6.25—16 passenger-car tubes carrying the brand names of certain distributors shall be as follows:

Distributor	Brand of passenger-car tubes	Maximum price
Advance Auto Supply Co.	Advance	$2.30
Albert Tire Co	Silver Eagle Heavy Duty.	2.75
American Tire Alliance	Tri-Flex	2.15
Banner Tire Co	Kenmore	2.45
Bohnett Tire Co	Bohnett Heat Resisting.	2.32
Butler Brothers	Cunningham	2.30
Englert Tire & Rubber Co.	Red Seal	2.60
Hibbard, Spencer, Bartlett & Co.	Hibbard True Value	2.11
Hoover Tire Co	Hoover Heavy Duty Chief.	3.60
W. E. Johnson & Co	Johnson Heavy Duty Red.	2.29
Marler Boot and Auto Supply Co.	Marler's Deluxe	2.75
Martin & Criswell	Martin & Criswell Heavy Duty.	2.75
Moore's Auto Accessories.	Deluxe	2.45
Motor Parts & Supply Co.	Evertite Heavy Duty	2.91
Ninth Street Tire & Battery Service.	Standard Chief	2.75
Ohio Oil Co	Regular	2.11
Opelle Tire Co	Opelle Heavy Duty	3.65
Phillips Petroleum Co.	Unique	1.44
Savenick's	Savoy Heavy Duty	$2.75
Savoy Rubber Co	Savoy Heavy Duty	2.75
Sears, Roebuck & Co	Allstate Extra Heavy Red.	2.20
Serber Rubber Co., Inc.	Superba	3.65
Shapleigh's Hardware Co.	Good Service	2.11
Standard Supply & Tire Corporation.	Rich-lin	2.40
Sweet & Long	Sweet & Long	2.60
Tanner Service Station	Tanner Heavy Duty	2.91
Thompson & Ducey	Thompson & Ducey Heavy Duty.	2.80
Triplex Tire Co	Extra Heavy Hi-Tex Pinch Proof.	3.45
United Tire Co	Savoy Red Passenger	2.75
Vanderbilt Tire & Rubber Co.	Vanderbilt De Luxe	2.45
Vogue Rubber Co	Red Pinch Proof	5.10
Western Auto Supply Co. (Los Angeles, Calif.)	Giant Brown	2.15

[Table amended by Am. 6, 7 F.R. 9888, effective 11–25–42, Am. 7, 8 F.R. 2110, effective 2–19–43 and Am. 9, 8 F.R. 4332, effective 4–8–43]

(2) The maximum retail prices for 8.25—20 truck tubes carrying the brand names of certain distributors shall be as follows:

Distributor	Brand of truck tubes	Maximum price
Albert Tire Co	Silver Eagle Heavy Duty.	$10.25
American Tire Alliance	All Service Truck and Bus.	10.25
Atlas Supply Co	Truck Coach Tube	8.95
Eagle Tire Co	Vulcan	10.25
Englert Tire & Rubber Co.	Gold Seal	9.65
Fordham Tire Co. (Vanderbilt Tire Co.).	Vanderbilt Truck and Bus Tube.	10.25
Indiana Farm Bureau Cooperative Association, Inc.	Super Heavy Duty Black.	10.25
W. E. Johnson & Co	Johnson Heavy Duty Red.	8.59
Ohio Oil Co	Linco Truck and Bus	9.32
Serber Rubber Co., Inc.	Superba	10.25
Standard Rubber Co	Heavy Duty Black	10.25
Standard Supply & Tire Corporation.	Rich-lin	9.36
Star Rubber Co	Star Deluxe	10.25
Tru Test Marketing & Merchandising Corporation.	Heavy Service	8.75
Vanderbilt Tire & Rubber Co.	Vanderbilt Truck and Bus Tube.	10.25

[Table amended by Am. 6, 7 F.R. 9888, effective 11–25–42, Am. 7, 8 F.R. 2110, effective 2–19–43, Am. 9, 8 F.R. 4332, effective 4–8–43 and Am. 13, 8 F.R. 11947, effective 9–2–43]

(f) The maximum retail prices for all sizes not included in paragraph (a) shall be calculated for the private brands of passenger-car tires (4 ply) included in paragraph (b) as follows:

(1) Take the consumer list price in effect November 25, 1941, for the unlisted size of tire and express it as a percentage of the consumer list price of the same date for the 6.00—16 passenger-car tire included in paragraph (b).

(2) Apply this percentage to the maximum price for the 6.00—16 (4 ply) passenger-car tire as shown in paragraph (a).

EXAMPLE: On a November 25, 1941, consumer list for one of the brands of passenger-car tires shown in paragraph (b) the 6.00—16 tire was listed at $12.00. On the same date an odd-size tire was listed at $14.40. Dividing the 14.40 by the 12, it appears that the odd-size tire was listed at 120 percent of the 6.00—16 size tire. Since this 6.00—16 tire is now not to sell in excess of $13.25, the odd size may not sell in excess of 120 percent of $13.25 or $15.90.

(3) If there was no consumer list price in effect November 25, 1941, for the 6.00—16 size of the brand of passenger-car tire included in paragraph (b), the size to be substituted for the 6.00—16 size in making the calculations called for in subparagraphs (1) and (2) above shall be the first one of the following sizes for which there was such a consumer list price:

5.25/5.50—17	6.25—16
6.50—16	7.00—15
4.75/5.00—19	5.50—16
5.25/5.50—18	6.50—15
7.00—16	6.00—17

[Paragraph (3) added by Am. 7, 8 F.R. 2110, effective 2–19–43]

(g) The maximum retail prices for all sizes not included in paragraph (a) shall be calculated for private brands of truck tires (10 ply) included in paragraph (b), as indicated in paragraph (f) except that

the 8.25—20 truck tire shall replace the 6.00—16 passenger-car tire in making the calculation. If there was no consumer list price in effect November 25, 1941, for the 8.25—20 size of the brand of truck tire included in paragraph (b), the size to be substituted for the 8.25—20 size in making the calculations shall be the first one of the following sizes for which there was such a consumer list price:

7.00—20 (32 x 6)	8.25—18
7.50—20 (34 x 7)	7.50—18 (32 x 7)
9.00—20	9.00—24
7.50—24 (38 x 7)	9.00—22

[Paragraph (g) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(h) The maximum retail prices for all sizes not included in paragraph (c) shall be calculated for private brands of passenger-car and truck tubes included in paragraph (d) as indicated in paragraph (f), using the appropriate price for the 6.00—16 size tube in all calculations for passenger-car tubes and the appropriate price for the 8.25—20 size tube for truck tubes. The same calculations shall be made for all sizes not specified in paragraph (e) of the brands included in that paragraph. If there was no consumer list price in effect November 25, 1941, for the 6.00—16 size passenger-car tube or for the 8.25—20 size truck tube of the appropriate brand to be used in the calculations, the size to be substituted for either of such sizes in making the calculations shall be the first one of the following passenger-car or truck sizes, as the case may be, for which there was such a consumer list price:

PASSENGER-CAR SIZES

6.00—16	4.75—19
6.25—16	5.00—19
5.25—17	5.00—17
5.50—17	5.25—18
6.00—17	5.50—18 DC
6.50—17	7.00—15
6.50—16	5.50—16
7.00—16	

TRUCK SIZES

7.00—20	8.25—18
7.00—20 (32 x 6)	7.50—18 (32 x 7)
7.50—20 (34 x 7)	9.00—24 (40 x 8)
9.00—20 (36 x 8)	9.00—22
7.50—24 (38 x 7)	

[Paragraph (h) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(i) The maximum retail prices for all other lines, levels, qualities or weights of passenger-car and truck tires and tubes sold under private brands by the distributors listed in paragraphs (b), (d), and (e) for which maximum retail prices are not specifically fixed by Revised Price Schedule No. 63 shall be calculated as follows:

(1) Take the consumer list price in effect November 25, 1941, for the particular brand, line, level, quality or weight of tire or tube for which no maximum price is specifically fixed by Revised Price Schedule No. 63 and express it as a percentage of the consumer list price of the same date for the corresponding size of the brand of this distributor for which a maximum price is specifically fixed by Revised Price Schedule No. 63.

(2) Apply this percentage to the maximum price, for the corresponding size, set forth in paragraph (a), for tires, and paragraphs (c) and (e), for tubes.

EXAMPLE: On a November 25, 1941, consumer list for one of the brands of passenger-car tires shown in paragraph (b), the 6.00—16 size (4 ply) was listed at $14.00. On the same date the 6.00—16 size (4 ply) of a lower quality private brand tire handled by the same distributor had a list price of $11.20. Dividing the $11.20 by the 14, it appears that the lower quality brand was listed at 80 percent of the price of the brand listed in paragraph (b). Since the 6.00—16 size (4 ply) of the brand listed in paragraph (b) is now not to sell in excess of $13.25, the 6.00—16 size (4 ply) of the lower quality brand may not sell in excess of 80 percent of $13.25 or $10.40.

(3) If for any particular size of a brand, line, level, quality or weight of tire or tube for which no maximum price is specifically fixed herein, there is no corresponding size on the consumer list price in effect November 25, 1941, for the brand of this distributor for which a maximum price is specifically fixed herein, the maximum price for such size of such brand for which no maximum price is specifically fixed shall be determined by using the 6.00—16 size for passenger-car tires or tubes and the 8.25—20 size for truck tires or tubes in the calculations called for in subparagraphs (1) and (2) above, and maintaining the same relationship between such other size and the 6.00—16 size or the 8.25—20 size, as the case may be, of the brand for which no maximum price is specifically fixed, as existed between such sizes in the November 25, 1941, consumer list price for such brand.

(4) If there was no consumer list price in effect November 25, 1941, for the 6.00—16 size passenger-car tire or tube or for the 8.25—20 size truck tire or tube of the appropriate brand to be used in the calculations under this paragraph, the size to be substituted for either of such sizes in making the calculations shall be the first size for which there was such a consumer list price among the sizes occurring in the appropriate list of passenger-car or truck tire or tube sizes set forth for a similar purpose in paragraphs (f), (g) and (h).

[Paragraphs (3) and (4) as amended by Am. 7, 8 F.R. 2110, effective 2-19-43]

(j) The maximum retail prices for private brands of passenger-car tires other than 4 ply and truck tires other than 10 ply shall be calculated to maintain the relationship expressed in paragraph (i) above.

(k) For private brand distributors who did not use a consumer list for quoting prices on November 25, 1941, the calculations of the percentages called for in paragraphs (f), (g), (h), (i), and (j), shall be made on the basis of wholesale price lists.

[Paragraph (k) as amended by Am. 6, 7 F.R. 9888, effective 11-25-42]

(l) The maximum retail prices for private brands of passenger-car and truck tires and tubes owned by distributors not listed in paragraphs (b), (d), and (e) shall be those given in paragraph (a) for tires and paragraph (c) for tubes.

(m) Notwithstanding any other provision of paragraphs (a) to (e) inclusive, the maximum retail prices for the following brands of tires and tubes owned by the following private brand distributors shall be as follows:

(1) Triplex Tire Company: Maximum prices for all brands of passenger-car and truck tires shall be the consumer price list of the company on file with the Office of Price Administration which was in effect on September 30, 1941.

(2) National Co-operatives, Inc.: Maximum prices for all brands of passenger-car and truck tires and tubes shall be those set forth on the list of maximum retail prices filed pursuant to this subparagraph with the Division of the Federal Register.[6] Such list of maximum retail prices is available at any district, state, or regional office of the Office of Price Administration or its principal office in Washington, D. C.

[Paragraph (m) as amended by Am. 6, 7 F.R. 9888, effective 11-25-42]

(3) Star Rubber Company:

(i) Maximum prices for the following sizes in the following brands of truck tires shall be:

(a) STAR MASTERPIECE

Size	Ply	Maximum price
8.25-15	12	$71.10
7.50-16	6	32.62
7.00-17	8	32.00
7.50-17	8	38.97
7.50-18	8	41.62
9.00-18	10	70.29
10.00-18	12	89.64
6.00-20 (30 x 5)	10	33.40
8.25-20	12	70.11
9.00-20 (36 x 8)	12	85.05
9.00-20 (36 x 8)	14	93.55
10.00-20	12	92.11

(b) MUD GRIP

6.50-20 (32 x 6)	8	$33.30

(c) STAR MUD AND SNOW

7.50-18	8	$43.83
9.00-18	10	73.61
10.00-18	10	80.01
10.00-18	12	94.14
7.00-20	8	34.42
9.00-20 (36 x 8)	12	90.81

(d) NON-DIRECTIONAL MUD AND SNOW

6.00-16	6	$19.80
9.00-20 (36 x 8)	12	90.81

(ii) Maximum prices for the following sizes in the following brands of truck tubes shall be:

(a) STAR DELUXE

Size:	*Maximum price*
8.25-15	$9.85

[6] Filed with the Division of the Federal Register as part of the original document.

[Paragraph (3) added by Am. 9, 8 F.R. 4332, effective 4–8–43 and amended by Am. 11, 8 F.R. 7597, effective 6–11–43]

(4) Vogue Rubber Company: Maximum prices for all brands of passenger-car tires shall be the consumer list prices for such tires on file with the Office of Price Administration which were in effect on November 5, 1941. This subparagraph shall not apply to the Ritz brand.

[Paragraph (4) added by Am. 11, 8 F.R. 7597, effective 6–11–43]

(n) Notwithstanding any other provisions of this section, except where it is specifically provided that the increase in this paragraph (n) shall not apply, the maximum retail prices for private brands of passenger-car tires and tubes shall be 16% greater than the maximum prices determined for such tires or tubes according to paragraphs (a) to (m) inclusive of this section. The Territorial Director of Hawaii may by order provide that all or any part of the increase provided by this paragraph shall not apply after June 11, 1943, in the Territory of Hawaii to passenger-car tires and tubes which were not returned under the Dealer Tire Return Plan.

[Paragraph (n) added by Am. 1, 7 F.R. 3036, effective 4–25–42 and amended by Am. 8, 8 F.R. 2663, effective 3–6–43 and Am. 11, 8 F.R. 7597, effective 6–11–43]

(o) (1) Notwithstanding any other provisions of this section, the maximum retail prices for any private brands of Exhibit C passenger-car tires and tubes shall be determined according to whichever of the following subdivisions (i) or (ii) is applicable. The maximum retail prices established by this paragraph shall supersede any higher or different maximum prices which may have been established for such tires or tubes by paragraphs (a) to (n) of this section.

(i) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth consumer list prices, the maximum retail prices shall be the prices set forth on the Exhibit C list, without deducting the 20, 40, or 60% discount prescribed by the Exhibit C, for tires or tubes of the same brand and size.

(ii) If the Exhibit C filed with the Office of Price Administration on which the particular tires or tubes are listed sets forth net wholesale prices, the maximum retail prices shall be determined by taking the maximum retail prices in effect under paragraphs (a) to (m) of this section, for the tires or tubes of the same distributor which are most comparable as to type, quality, and size and adjusting such price in accordance with the price differentials prevailing in the industry on March 1, 1942, for differences in brand, type, quality and size.

(2) It shall be the duty of the seller to determine which of the tires or tubes he is selling appear on the Exhibit C filed with the Office of Price Administration by the distributor or manufacturer thereof, the prices set forth for such tires or tubes on the Exhibit C list, whether such prices are consumer list prices or net wholesale prices, and any other information which is necessary to enable the seller to determine the maximum retail prices for Exhibit C passenger-car tires or tubes under subparagraph (1) of this paragraph. Such information can ordinarily be obtained from the distributor or manufacturer of the tires or tubes involved. All such information can be obtained by any seller by writing to the Office of Price Administration, Washington, D. C., where an accurate Exhibit C for each distributor and manufacturer is on file and available for inspection at all times.

[Paragraph (o) added by Am. 2, 7 F.R. 3719, effective 5–18–42]

(p) The maximum retail prices for private brands of tires and tubes for special purpose trucks and busses, off-the-road-equipment, industrial and commercial tractors, trailers, industrial equipment, farm implements and motorcycles, shall be calculated according to the method set forth in paragraphs (f), (g), and (h), of this section, using as the basis for calculating, the 6.00—16 or 8.25—20 size tire or tube as specified by those paragraphs. The paragraph to be used shall be the one which specifies the type of tire or tube most nearly comparable to the tire or tube for which a maximum retail price is being calculated.

[Paragraph (p) added by Am. 2, 7 F.R. 3719, effective 5–18–42]

(q) The maximum retail prices for factory seconds of private brands of tires and tubes shall be calculated by deducting a percentage discount from the maximum retail price which would apply to the tire or tube under paragraphs (a) to (p), inclusive, of this section, if it were not a factory second. The percentage discount to be deducted shall be as follows on the following items:

All tubes	25%
Passenger-car tires	25%
All other tires	20%

[Paragraph (q) added by Am. 9, 8 F.R. 4332, effective 4–8–43 and amended by Am. 14, effective 9–9–43]

§ 1315.112 *Appendix C: Maximum retail prices for new passenger-car reclaimed rubber war tires.* The following prices are the maximum prices that may be charged at retail for new rubber tires or tubes at the seller's place of business. The maximum prices set forth herein may not be exceeded for any such sale, even though in a particular case no used tire or tube is traded in. If a used tire or tube is traded in, the trade-in allowance shall be deducted from the maximum price. The actual dollar amount of the Federal excise tax paid on any tire or tube may in each case be added to the maximum price established by Revised Price Schedule No. 63.

(a) Notwithstanding any of the provisions of Appendixes A and B (§§ 1315.110 and 1315.111), the maximum retail prices for new passenger-car reclaimed rubber war tires shall be:

PASSENGER-CAR RECLAIMED RUBBER WAR TIRES

Size	*Maximum price*
7.00—15	$17.80
6.00—16	13.25
6.25/6.50—16	16.65
7.00—16	18.25
5.25/5.50—17	12.20
5.25/5.50—18	11.10
4.75/5.00—19	9.95
4.50/4.75/5.00—20	11.05
4.40/4.50—21	9.90
30 x 3½	8.45

(b) The maximum retail prices for factory seconds of passenger-car reclaimed rubber war tires shall be calculated by applying a discount of 25% to the prices listed in paragraph (a).

[Paragraph (b) added by Am. 9, 8 F.R. 4332, effective 4–8–43]

[§ 1315.112 added by Am. 6, 7 F.R. 9888, effective 11–25–42]

§ 1315.113 *Appendix D: Maximum retail prices for new synthetic rubber tires and tubes.* Notwithstanding any of the provisions of Appendixes A and B (§§ 1315.110 and 1315.111), the maximum retail prices for new synthetic rubber tires and tubes shall be determined under this section. The maximum prices here set are the maximum prices that may be charged at retail for new synthetic rubber tires or tubes at the seller's place of business. The maximum prices set forth herein may not be exceeded for any such sale, even though in a particular case no used tire or tube is traded in. If a used tire or tube is traded in, a fair trade-in allowance shall be deducted from the maximum price. The dollar amount of the federal excise tax levied in respect to the tires and tubes may be added to the maximum prices.

(a) *Tires and tubes covered by this section.* This section covers all new synthetic rubber tires and tubes. "Synthetic rubber tires and tubes" means any new tires and tubes, regardless of the brand or other name appearing thereon, which are made in whole or in part of any type of synthetic rubber and which are marked with whatever symbol the War Production Board has specified to identify them as containing synthetic rubber. For tires, the marking specified by the War Production Board includes a colored dot, either circular or rectangular, at least ¾ inch in diameter, vulcanized on both sides of the tire. For tubes, the marking specified by the War Production Board includes a circumferential colored stripe at least ⅜ inch wide applied on the base section of the tube. The color will be red, yellow, green or blue.

(b) *Tires and tubes other than passenger-car.* The maximum retail price for any new synthetic rubber tires or tubes, other than passenger-car tires and tubes and other than factory seconds,

shall be the same as the maximum retail price for the natural rubber tire or tube in the same type, brand name and size, as determined under Appendix A or B (§ 1315.110 or § 1315.111).

(c) *Passenger-car tires.*—(1) *Maximum prices.* This paragraph covers new synthetic rubber passenger-car tires other than factory seconds. The maximum retail prices for such new synthetic rubber passenger-car tires shall be uniform for each size of the same brand owner, regardless of what brand appears on the tires. For any size of synthetic rubber passenger-car tires on which there is a maximum price established on the natural rubber tires in the same size in the same brand owner's base level brand under Appendix A or B (§ 1315.110 or § 1315.111), the maximum retail price under this section shall be the same as the maximum retail price for the natural rubber tires in the same size in the same brand owner's base level brand, as determined under Appendix A or B. The base level brand is the brand of passenger-car tires listed for the brand owner in paragraph (b) in Appendix A or B. For any size of synthetic rubber passenger-car tires on which there is no maximum price established on the natural rubber tires in the same size in the same brand owner's base level brand under Appendix A or B, the maximum retail price under this section shall be calculated by multiplying the maximum retail price under Appendix A or B for the 6.00–16 size, 4 ply, in the same brand owner's base level brand by the following percentage:

Size	Ply	Percentage
6.00–16	6	125
6.25/6.50–16	4	122
6.50–16	6	152
7.00–16	6	172
7.50–16	6	218
5.25/5.50–17	6	115
5.25/5.50–19	4	106
4.50/4.75/5.00–20	4	83
4.40/4.50–21	4	75
30 x 3½	4	64

(2) *Special maximum prices.* (i) The maximum retail prices for new synthetic rubber passenger-car tires of any brands of National Cooperatives, Inc. shall be determined under subparagraph (1) using the Heavy Duty brand of passenger-car tires as the base level brand.

(ii) The maximum retail prices for new synthetic rubber passenger-car tires of any brands of any brand owner other than National Cooperatives, Inc. who does not have a base level brand of passenger-car tires listed for him in paragraph (b) in Appendix A or B shall be as follows:

(a) For any size of passenger-car tires listed in paragraph (a) of Appendix B, the maximum retail price shall be the price listed for that size in paragraph (a) of Appendix B (§ 1315.111) increased by 16%.

(b) For any size of passenger-car tires not listed in paragraph (a) of Appendix B the maximum retail price shall be calculated by applying the percentage listed in subparagraph (1) for the particular size to $15.37.

(d) *Passenger-car tubes.* This paragraph covers new synthetic rubber passenger-car tubes other than factory seconds. For any type, brand name and size of synthetic rubber passenger-car tubes on which there is a maximum price established on the natural rubber tubes in the same type, brand name and size under Appendix A or B (§ 1315.110 or § 1315.111), the maximum retail price under this section shall be the same as the maximum retail price for the natural rubber tubes in the same type, brand name and size, as determined under Appendix A or B. For new combination sizes where each size included in the new combination was previously included in the same brand in a different combination or as an individual size, the maximum retail price under this section for the new combination size shall be determined by selecting the maximum retail price for a size of natural rubber tubes in the same brand, as determined under Appendix A or B. The size to be used must be one of the individual or combination sizes which included one or more of the presently combined sizes, and it shall be the one of those sizes which has the highest maximum retail price under Appendix A or B. The maximum retail price under this section for any new individual size which was previously included in the same brand in a combination size shall be the same as the maximum retail price determined under Appendix A or B for the natural rubber tubes in the same brand in the combination size which included the present individual size.

(e) *Factory second tires and tubes.* The maximum retail prices for factory seconds of new synthetic rubber tires and tubes shall be calculated by deducting a percentage discount from the maximum retail price which would apply to the tire or tube under paragraph (b), (c) or (d) of this section, if it were not a factory second. The percentage discount to be deducted shall be as follows on the following items:

All tubes	25%
Passenger-car tires	25%
All other tires	20%

[§ 1315.113 added by Am. 14, effective 9-9-43]

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 6th day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14582; Filed, September 6, 1943; 11:51 a. m.]

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, War Department

PART 203—BRIDGE REGULATIONS

RAILROAD BRIDGE AT PINTO PASS, MOBILE, ALA.

Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U.S.C. 499), the following special regulations are prescribed to govern the operation of the Alabama Dry Dock and Shipbuilding Company railroad bridge crossing Pinto Pass in Mobile Alabama.

§ 203.493 *Pinto Pass, Ala.; Alabama Dry Dock and Shipbuilding Company railroad bridge, Mobile, Ala.* (a) The owner of or agency controlling the bridge shall not be required to open the drawspan for the passage of vessels except between the hours of 12:30 a. m. and 5:30 a. m. and between the hours of 5:00 p. m. and 10:30 p. m.

(b) Requests to pass through the bridge shall be made at least two hours prior to the opening of the drawspan between 12:30 a. m. and 5:30 a. m., and at least one hour prior to the opening of the drawspan between 5:00 p. m. and 10:30 p. m.

(c) The owner of or agency controlling the bridge shall keep conspicuously posted on both the upstream and downstream sides of the bridge, in such manner that it can easily be read at any time, a copy of these regulations, together with a notice stating exactly to whom the request is to be made and how he may be reached without delay.

(d) These regulations are supplemental to the rules and regulations to govern the operation of drawbridges crossing "All navigable waterways of the United States discharging their waters into the Atlantic Ocean south of and including Chesapeake Bay and the Gulf of Mexico, excepting the Mississippi River and its tributaries." (Sec. 5 River and Harbor Act 18 August 1894, 28 Stat. 362; 33 U.S.C. 499) [CE. 823 (Pinto Pass—Mobile, Ala.) SPEKH].

[SEAL] J. A. ULIO,
Major General,
The Adjutant General.

[F. R. Doc. 43-14481; Filed, September 4, 1943; 9:49 a. m.]

TITLE 35—PANAMA CANAL

Chapter I—Canal Zone Regulations

PART 4—OPERATION AND NAVIGATION OF PANAMA CANAL AND ADJACENT WATERS

DOCUMENTS REQUIRED OF ARRIVING VESSELS

Section 4.20, as amended, of Title 35, Code of Federal Regulations, is further amended by adding at the end thereof a note numbered 4 and reading as follows:

§ 4.20 *Papers required by boarding party, list of.* * * *

NOTE 4: *Entry of alien seamen into Canal Zone.* Executive Order No. 9352 of June 15, 1943,[1] the provisions of which are applicable to the entry of alien seamen into the Canal Zone, is here published for the information and guidance of all concerned:

(Rules 9 and 12, E.O. 4314, September 25, 1925 (secs. 4.11 and 4.19 of this chapter))

GLEN E. EDGERTON,
Governor.

[F. R. Doc. 43-14565; Filed, September 6, 1943; 10:21 a. m.]

TITLE 41—PUBLIC CONTRACTS

Chapter I—Procurement Division Department of the Treasury

PART 35—ABANDONED AND FORFEITED PERSONAL PROPERTY

ARMS OR MUNITIONS OF WAR

The following sentence is added to subparagraph (2) of paragraph (e) of § 35.0 of the regulations contained in this part:

§ 35.0 *Definitions.* * * *

(e) * * *

(2) * * * "Arms or munitions of war" for this purpose shall be deemed to comprise arms, weapons, ammunition, armor, and armament of all types, including component parts, adjuncts, and accessories thereof; explosives; and such types of aircraft, watercraft, automotive, communications, and other equipment, including component parts, adjuncts, and accessories thereof, as are especially designed and primarily and ordinarily used for tactical purposes in time of war.

(Sec. 307, 49 Stat. 880; 40 U.S.C. 3041)

[SEAL] A. J. WALSH,
Acting Director of Procurement.

Approved: August 30, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-14450; Filed, September 3, 1943; 2:21 p. m.]

PART 35—ABANDONED AND FORFEITED PERSONAL PROPERTY

TOBACCO: PROPERTY WITH ONLY SCRAP VALUE: CERTAIN LIVESTOCK

Part 35 is hereby amended in the following respects:

1. The part designation is amended to read as follows: "Abandoned and Forfeited Personal Property."

2. Section 35.0 is amended by the addition of subparagraph (5) to paragraph (e), to read as follows:

(5) Abandoned, condemned or forfeited tobacco, snuff, cigars, or cigarettes which, when offered for sale, will not bring a price equal to the internal revenue tax due and payable thereon and which is subject to destruction or delivery without payment of any tax to any hospital maintained by the United States for the use of present or former members of the military or naval forces of the United States as provided in U.S.C., title 26, sec. 890. (T.D. 49787, Jan. 16, 1939 (Bull. 13, Sup. 2, Proc. Div., Jan. 3, 1939)).

3. Section 35.1, paragraph (c), is amended to read as follows:

(c) Forfeited and abandoned property whose condition was such that it had no value except as scrap material, and livestock and farm animals the upkeep of which was disproportionate to the value thereof, which were, as hereby authorized, disposed of under existing law and regulations. [(As amended by T.D. 49687, Aug. 18, 1938 (Bull. 13, Sup. 1, Proc. Div., Aug. 13, 1938)]

[SEAL] CLIFTON E. MACK,
Director of Procurement.

[F. R. Doc. 43-14581; Filed, September 6, 1943; 11:32 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—General Land Office

Subchapter Z—Withdrawals, Restorations, Classifications, Land Transfers, and Executive Orders

PART 298—PUBLIC LAND ORDERS

[Public Land Order 162]

TRANSFER OF LANDS FROM THE COLVILLE NATIONAL FOREST TO THE CHELAN NATIONAL FOREST, WASHINGTON

By virtue of the authority vested in the President, and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

All lands in Okanogan County, Washington, within the exterior boundaries of the Colville National Forest are hereby transferred to the Chelan National Forest, effective July 1, 1943.

It is not intended by this order to give a national-forest status to any publicly-owned lands which have not hitherto had such a status, or to remove any publicly owned lands from a national-forest status.

ABE FORTAS,
Acting Secretary of the Interior.

AUGUST 23, 1943.

[F. R. Doc. 43-14566; Filed, September 6, 1943; 10:21 a. m.]

PART 298—PUBLIC LAND ORDERS

[Public Land Order 163]

TRANSFER OF LANDS FROM THE KANIKSU NATIONAL FOREST TO THE COLVILLE NATIONAL FOREST, WASHINGTON

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

All lands within the exterior boundaries of the Kaniksu National Forest, Washington, lying west and north of the following-described line, being a portion of the lands added to and made a part of the said national forest by the act of August 10, 1939, c. 661, 53 Stat. 1347, are hereby transferred to the Colville National Forest, effective July 1, 1943; and all other lands lying west and north of such line which may hereafter be acquired in accordance with the provisions of sections 1 and 2 of the said act of August 10, 1939, shall, upon the acceptance of title by the United States, become parts of the Colville National Forest:

Beginning at Monument No. 184 on the International Boundary between the United States and Canada, which is 2.94 chains east of the closing corner of secs. 1 and 6, Tps. 40 N., Rs. 42 and 43 E., Willamette Meridian,

Thence southerly along the divide between the Pend Oreille River on the east and the Columbia River on the west, passing over Hooknose Mountain, Abercrombie Mountain, Sherlock Peak, Smackout Pass, Huckleberry Mountain, passing between Frater Lake and Nile Lake, over Olson Peak, Calispell Peak, Saddle Mountain, Little Calispell Peak, Goddards Peak, and Chewelah Mountain to Nelson Peak;

Thence leaving the main divide between the Pend Oreille and Columbia Rivers and continuing;

Southwesterly along a subsidiary divide to the corner of secs. 17, 18, 19, and 20, T. 31 N., R. 42 E.;

Thence west on line between secs. 18 and 19 to the corner of secs. 18 and 19 on the west boundary of said township.

It is not intended by this order to give a national-forest status to any publicly-owned lands which have not hitherto had such a status, or to remove any publicly-owned lands from a national-forest status.

ABE FORTAS,
Acting Secretary of the Interior.

AUGUST 23, 1943.

[F. R. Doc. 43-14567; Filed September 6, 1943; 10:21 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

PART 95—CAR SERVICE

[Service Order 80, Amdt. 12]

DESIGNATION OF MARION, OHIO, AS SEPARATE MARKET AREA

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 3d day of September, A. D. 1943.

Upon further consideration of the provisions of Service Order No. 80, as amended (codified as § 95.19 of Title 49 CFR):

It is ordered, That the town of Marion, Ohio, is hereby canceled from the Fostoria, Ohio market area, and designated as a separate market area.

It is further ordered, That Max A. Fuelber, Traffic Manager of the Old Fort

[1] 8 F.R. 8209.

Mills, is hereby designated and appointed as agent of the Commission to issue permits for the movement of grain under the terms of this order at the Marion, Ohio, market.

It is further ordered, That this amendment shall become effective September 7, 1943; that copies of this amendment be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this amendment be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission at Washington, D. C.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 43-14517; Filed, September 4, 1943; 2:09 p. m.]

[Service Order 133, Amdt. 5]

PART 95—CAR SERVICE

REFRIGERATION OF VEGETABLES ORIGINATING IN COLORADO

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 4th day of September A. D. 1943.

At the request of the Office of Defense Transportation and upon further consideration of the provisions of Service Order No. 133 (8 F.R. 8554) of June 19, 1943, as amended, (8 F.R. 9728-29; 8 F.R. 10941-42; 8 F.R. 11333; 8 F.R. 12100-01), and good cause appearing therefore: *It is ordered,* That:

Section 95.313 of Service Order No. 133 (8 F.R. 8554) of June 19, 1943, as amended, (8 F.R. 9728-29; 8 F.R. 10941-42; 8 F.R. 11389; 8 F.R. 12100-01), be, and it is hereby, further amended by vacating paragraph (a) in Amendment No. 4 to Service Order No. 133.

It is further ordered, That this order shall become effective at 12:01 a. m., September 5, 1943; and that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 43-14587; Filed, September 6, 1943; 11:47 a. m.]

[Service Order 150-A]

PART 95—CAR SERVICE

SPECIAL FREIGHT TRAINS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of September, A. D. 1943.

Upon further consideration of the provisions of Service Order No. 150 (8 F.R. 11964) of August 25, 1943, and good cause appearing therefor: *It is ordered,* That:

Section 95.27 of Service Order No. 150 (8 F.R. 11964) of August 25, 1943, prohibiting the operation of any special freight train except under permit, is hereby vacated and set aside.

It is further ordered, That this order shall become effective at 12:01 a. m., September 10, 1943; and that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 43-14585; Filed, September 6, 1943; 11:47 a. m.]

[Service Order 151]

PART 95—CAR SERVICE

SPECIAL FREIGHT TRAINS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of September, A. D. 1943.

It appearing, That (1) existing contracts, agreements, or arrangements between common carriers by railroad, or their agents, subject to the Interstate Commerce Act and certain consignors or consignees according expedited transportation to freight trains in consideration of a charge in addition to the applicable tariff rates and (2) common carriers operating freight trains on expedited schedules under tariffs or tariff provisions at a charge in addition to the applicable class or commodity rates or are operating freight trains which are assembled in accordance with instructions given to such carriers by consignors or consignees, which impede the use, control, supply, movement, and distribution of cars and equipment and the supply of trains necessary to a full utilization of the transportation facilities, and result in a wasteful use of cars and locomotives and interfere with the free flow of intrastate and interstate traffic necessary for the present emergency; and upon petition of the Office of Defense Transportation that the Commission take appropriate action to prohibit the operation of such freight trains during the present emergency, except under permits to be issued by the Interstate Commerce Commission or its agents; in the opinion of the Commission an emergency exists requiring immediate action:

It is ordered, That:

§ 95.28 (a) *Definition of special freight train.* A special freight train as used in paragraph (c) of this section means a freight train which is operated on an expedited schedule at a charge in addition to the applicable class or commodity rates, or a freight train which is assembled in accordance with instructions given to a rail carrier by a consignor, consignee, or any agent of a consignor or consignee.

(b) *Contracts, agreements, or arrangements between carriers and consignors or consignees providing for special freight trains suspended.* The operation of all contracts, agreements, or arrangements between common carriers by railroad, or their agents, subject to the Interstate Commerce Act and certain consignees or consignors according expedited transportation to freight trains in consideration of a charge in addition to the applicable tariff rates is hereby suspended.

(c) *Special freight train movements prohibited.* No common carrier by railroad subject to the Interstate Commerce Act shall operate or participate in the operation of any special freight train except a freight train operated for the purpose of transporting impedimenta correlated to a movement of troops or except as provided for in paragraph (f) of this section.

(d) *Tariff provisions suspended.* The operation of all tariff rules or regulations insofar as they conflict with the provisions of this order is hereby suspended, except as provided in paragraph (f) hereof.

(e) *Announcement of suspension.* Each of such railroads, or its agent, shall publish, file, and post a supplement to each of its tariffs affected hereby, in substantial accordance with the provisions of Rule 9 (k) of the Commission's Tariff Circular No. 20 (§ 141.9 (k) of this chapter) announcing the suspension of any of the provisions therein.

(f) *Special permits.* The provisions of this order shall be subject to any special permits issued to meet specific needs or exceptional circumstances by the agent designated in paragraph (g) of this section.

(g) *Appointment of agent.* Mr. A. H. Gass, Manager, Military Transportation Section, War Department, Pentagon Building, Washington, D. C., is hereby appointed agent of the Interstate Commerce Commission subject to the direction of the Director of the Bureau of Service and is authorized to issue permits as provided for in paragraph (f) hereof. (40 Stat. 101, Sec. 402, 41 Stat. 476, Sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)-(17))

It is further ordered, That this order shall become effective at 12:01 A. M. September 10, 1943; and that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement, under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 43-14586; Filed, September 6, 1943; 11:47 a. m.]

Notices

DEPARTMENT OF THE INTERIOR.

Coal Mines Administration.

[Order No. T–13]

ALLEGHENY PITTSBURGH COAL CO., ET AL

ORDER TERMINATING APPOINTMENT OF OPERATING MANAGERS

SEPTEMBER 2, 1943.

Orders have been issued terminating Government possession and control of the coal mines for which the persons listed in Appendix A have served as Operating Managers for the United States, and the mining companies have duly executed and delivered to the Administrator, Instrument No. 1, as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712).

Accordingly, I hereby order and direct that the appointments of the Operating Managers for the United States listed in Appendix A, attached hereto and made a part hereof, be, and they are hereby, terminated.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Operating Manager and Name of Mining Company

H. L. Mitchell, Allegheny Pittsburgh Coal Company, 14 Wood Street, Pittsburgh, Pa.; Prince DeBardeleben, Alabama Fuel & Iron Company, Birmingham, Ala.; Thomas Barnes, II, Bird Coal Company, 1400 Penn Square, Philadelphia, Pa.; John N. Carr, Carr Coal Company, Caldwell and Graham Bldg., Wilkinsburg, Pa.; T. H. Ratliff, Chloe Creek Coal Company, Pikeville, Ky.; G. W. Hewitt, Consumers Mining Company, Harmarville, Pa.; John S. Carr, The Deer Field Coal Company, Caldwell & Graham Building, Wilkensburg, Pa.; Edwin R. Eberhart, Eberhart Coal Company, North Industry, Ohio; R. L. Ireland, Jr., Hanna Coal Company, Cleveland, Ohio; Grant Stauffer, Hume-Sinclair Coal Mining Co., 114 W. 11th Street, Kansas City, Mo.; Grant Stauffer, Huntsville-Sinclair Mining Co., 114 West 11th Street, Kansas City, Mo.; M. L. Jacobs, Industrial Collieries Corporation, Bethlehem, Pa.; R. L. Ireland, Jr., The Jefferson Coal Co., Cleveland, Ohio; Louis Sitnek, Katherine Coal Mining Company, 1616 Walnut Street, Philadelphia, Pa.; Chas. R. Towry, Leavell Coal Company, Beacon Building, Tulsa, Okla.; James D. Francis, Marianna Smokeless Coal Company, Huntington, W. Va.; Leonard T. Beale, Pennsalt Coal Company, 1000 Widener Building, Philadelphia, Pa.; P. M. Saxman, The Saxman Coal and Coke Company, Commonwealth Building, Philadelphia, Pa.; Grant Stauffer, Sentry Coal Mining Company, 114 West 11th Street, Kansas City, Mo.; Emerson Sherrick, Sherrick Bros. Coal Company, New Concord, Ohio.; A. L. Helmick, Stony River Coal Company, Thomas, W. Va.; George H. Love, Union Collieries Company, Oakmont, Pa.; J. G. Puterbaugh, Windsor Coal Company, McAlester, Okla.; H. L. Mitchell, Windsor Power House Coal Company, Pittsburgh, Pa.; J. W. Wright, Wright Coal Mining Company, Inc., Madisonville, Ky.

[F. R. Doc. 43–14547; Filed, September 6, 1943; 10:17 a. m.]

[Order No. T–14]

MUSKINGUM COAL CO.

ORDER TERMINATING APPOINTMENT OF OPERATING MANAGERS

SEPTEMBER 2, 1943.

Orders have been issued terminating Government possession and control of the coal mines for which the persons listed in Appendix A have served as Operating Managers for the United States, and the mining companies have duly executed and delivered to the Administrator, Instrument No. 1, as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712).

Accordingly, I hereby order and direct that the appointments of the Operating Managers for the United States listed in Appendix A, attached hereto and made a part hereof, be, and they are hereby, terminated.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Operating Manager and Name of Mining Company

Earl J. Jones, The Muskingum Coal Company, Zanesville, Ohio.

[F. R. Doc. 43–14548; Filed, September 6, 1943; 10:17 a. m.]

[Order No. T–15]

AMES MINING CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in Section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Ames Mining Company, Box 842, Charleston, W. Va.; Blue Diamond Coal Company, Inc., Knoxville, Tenn.; Brilliant Coal Company, 1612–17 First National Building, Birmingham, Ala.; Centralia Coal Company, 307 North Michigan Avenue, Chicago, Ill.; Clinchmore Coal Mining Company, Inc., Knoxville, Tenn.; Defiance Coal Company, P. O. Box 446, Albuquerque, N. Mex.; Christian Colliery Company, Mahan, W. Va.; Gay Mining Company, Mount Gay, W. Va.; H. E. Harman Coal Corporation, Harman, Va.; Marigold Coal Mining Company, 114 West 11th Street, Kansas City, Mo.; Maryland New River Coal Company, Stephen Girard Building, Philadelphia, Pa.; Moore Coal Company, Inc., Knoxville, Tenn.; Muskingum Coal Company, Zanesville, Ohio; Princess Dorothy Coal Company, Charleston, W. Va.; Ridgeview Coal Company, Ridgeview, W. Va.; Sandy Valley Coal Company, Inc., Prestonsburg, Ky.; Tennessee Consolidated Coal Company, Tracy City, Tenn.; Winifrede Collieries, Charleston, W. Va.; Whitwell Coal Corporation, 807–8 Harry Nichol Building, Nashville, Tenn.

[F. R. Doc. 43–14549; Filed, September 6, 1943; 10:17 a. m.]

[Order No. T–16]

BUCKINGHAM COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

The Buckingham Coal Company, Congo, Ohio; Carrs Fork Coal Company, Inc., Portsmouth, Ohio; Frank H. Donham Coal Company, R. D. No. 1, Greensboro, Pa.; Manchester Coal Co., Hima, Ky.; Millersville Collieries Co., Inc., Ashland, Pa.; Miller Coal Company, Regina, Ky.; R. & O. Coal Co., R. D. 3, New Castle, Pa.

[F. R. Doc. 43-14550; Filed, September 6, 1943; 10:17 a. m.]

[Order No. T-17]

ATLANTIC SMOKELESS COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong., 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto, and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Atlantic Smokeless Coal Company, Asco, W. Va.; Bear Coal & Coke Company, Somerset, Colo.; The Davis Coal and Coke Company, Baltimore, Md.; Haas Coal Company, 1420 Farmers Bank Building, Pittsburgh, Pa.; Harlan Collieries Company, Brookside, (Harlan County), Ky.; Heil Coal Company, Adena, Ohio; Kanawha & New River—Barge & Rail Coal Mines, Inc., Crown Hill, W. Va.; The Kemmerer Coal Company, 412 Boston Building, Salt Lake City, Utah; Midwest-Radiant Corporation, 220 N. Fourth Street, St. Louis, Mo.; Mine No. 6, Inc., 201 Masonic Building, Athens, Ohio; Newcoal Corporation, 3150 W. Touhy Avenue, Chicago, Ill.; Northwestern Improvement Company, 1011 Smith Tower, Seattle, Wash.; Peale, Peacock & Kerr, Inc., St. Benedict, Pa.; Perkins-Harlan Coal Company, Williamsburg, Ky.; Pocahontas Producer Coal Company, McAlester, Okla.; Riverton Coal Company, Brown Hill, W. Va.; South East Coal Company, Inc., 1115 First National Bank Bldg., Cincinnati, Ohio; Southern Mining Company, Inc., Williamsburg, Ky.; Stearns Coal and Lumber Company, Inc., Stearns, Ky.; Wendel Coal Company, Wendel, W. Va.

[F. R. Doc. 43-14551; Filed, September 6, 1943; 10:17 a. m.]

[Order No. T-18]

JOHN E. BARTLEY, ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

John E. Bartley, Ashcamp, Ky.; DeGasperi Coal Company, Pittsburg, Kans.; Freeport Gas Coal Company, Terminal Tower, Cleveland, Ohio; Marriott-Reed Coal Company, Columbia, Mo.; The Menghini Coal Company, Frontenac, Kans.; J. R. Orell Coal Company, Lafferty, Ohio; Pikeville Coal Company,

Pikeville, Ky.; Sunnyhill Coal Company, 3090 W. Liberty Ave., Pittsburgh, Pa.; Transue & Williams Steel Forging Corporation, Alliance, Ohio.

[F. R. Doc. 43-14552; Filed, September 6, 1943; 10:18 a. m.]

[Order No. T-19]

HILLSIDE COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong., 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Hillside Coal Company, Tamaqua, Pa.; Morca-New Boston Breaker Corp., Morea Colliery, Pa.; Otto Collieries Company, Pottsville, Pa.; Tunnel Ridge Coal Company, Pottsville, Pa.; Colonial Colliery Corporation, Philadelphia, Pa.; Reppler Coal Company, Buck Run, Schuylkill County, Pa.; Simpson Coal Co., Carbondale, Pa.

[F. R. Doc. 43-14553; Filed, September 6, 1943; 10:18 a. m.]

[Order No. T-20]

ALLEGHENY RIVER MINING CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; and *Provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Allegheny River Mining Company, Kittanning, Pa.; Clemens Coal Company, The, Pittsburg, Kans.; Consolidation Coal Company, Inc., New York, N. Y.; Davidson-Connellsville Coal & Coke Company, Connellsville, Pa.; Diamond Coal Mining Co., The, Knoxville, Tenn.; Fairmont & Baltimore Coal & Coke Co., Baltimore, Md.; Giulliano and Sons Coal Co., Florence, Colo.; Gunn-Quealy Coal Company, Salt Lake City, Utah; Henderson Coal Company, Bokoshe, Okla.; Koppers Coal Division, Eastern Gas & Fuel Associates, Pittsburgh, Pa.; Liberty Elkhorn Mining Company, The, Drift, Ky.; Liggett Spring & Axle Company, Monongahela, Pa.; New River and Pocahontas Consolidated Coal Company, New York, N. Y.; Oakwood Smokeless Coal Corporation, Bluefield, W. Va.; Old Basin By-Product Coal Company, Greensburg, Pa.; Oliver Coal Company, The, Paonia, Colo.; Pittsburgh Coal Company, Pittsburgh, Pa.; St. Louis, Rocky Mountain & Pacific Company, Raton, N. Mex.; Sizemore Mining Corporation, Drift, Ky.; Strain Coal Company, 404 Lloyd Building, Seattle, Wash.

[F. R. Doc. 43-14554; Filed, September 6, 1943; 10:18 a. m.]

[Order No. T-21]

A & A COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims

against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; and *Provided further*, That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

A & A Coal Co., East Palestine, Ohio; Blue Diamond Coal Co., Wellston, Ohio; Phillips & White Coal Co., Hima, Ky.; Salisbury Construction Company, Meyersdale, Pa.; Beech Grove Coal Company, Byesville, Ohio; Solazo Brothers, Slippery Rock, Pa.

[F. R. Doc. 43-14555; Filed, September 6, 1943; 10:18 a. m.]

[Order No. T-22]

BEACON FUEL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further*, That, except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Beacon Fuel Co., 417 Boulevard of Allies, Pittsburgh, Pa.; Brownfield & Kokensparger, West Lafayette, Ohio; Diamond Block Coal Co., Pella, Iowa; Domestic Coal Company, 2325 Monaco Boulevard, Denver, Colo.; Grasso Coal Mining Co., 511 Main Street., Brockway, Pa.; Hill Coal Co., Newburgh, Ind.; Himes & Cross Coal Company, 320 Woodland Avenue, Grove City, Pa.; Willard E. Latchem Coal Co., 810-812 McKean Avenue, Charlerol, Pa.; Lovell Coal Co., 1221 Concannon Street, Moberly, Mo.; Marshall Mining Company, The, 1283 Poland Avenue, Youngstown, Ohio; Marston Coal Company, Inc., 417 Boulevard of Allies, Pittsburgh, Pa.; Miller Todd Coal Company, Buckhannon, W. Va.; Monarch Coal Mining Co., Route, 1, Box A-223, Centralia, Wash.; Monroe Block Coal Company, Pella, Iowa; Allen Mullins, Big Branch, Ky.; P. and G. Coal Company, 511 Main Street, Brockway, Pa.; Peterson Coal Company, Deerfield, Ohio; Ritter Coal Company, Du Quoin, Ill.; Ruth-Elkhorn Coals, Inc., Steinman, Va.; Shane Brothers, Rochester, Pa.; Simonas Bros., 604 S. Meridian Street, Washington, Ind.; Greenridge Fuel Company, Ottumwa, Iowa.

[F. R. Doc. 43-14556; Filed, September 6, 1943; 10:18 a. m.]

[Order No. T-23]

ATLANTIC COAL SALES CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further*, That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Atlantic Coal Sales Company, Asco, W. Va.; The Berwind White Coal Mining Company, One Broadway, New York, N. Y.; Boggs Run Mining Company, R. F. D. 2, Wheeling, W. Va.; Canyon Coal & Coke Company, Uniontown, Pa.; Clear Creek Coal Company, Lewisburg, W. Va.; Darr Smokeless Coal Company, Asco, W. Va.; Delta Coal Mining Company, 114 West 11th Street, Kansas City, Mo.; Ebensburg Coal Company, 123 South Broad Street, Philadelphia, Pa.; Elkhorn Coal Company, Kona, Ky.; The Dye Coal Company, Cadiz, Ohio; Lamar Colliery Company, Bluefield, W. Va.; Truax-Traer Coal Company, Kayford, W. Va.

[F. R. Doc. 43-14557; Filed, September 6, 1943; 10:19 a. m.]

[Order No. T-24]

SHERIDAN-WYOMING COAL CO., INC.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possessions and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal prop-

erty, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; and *Provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Sheridan-Wyoming Coal Company, Inc., Monarch, Wyo.

[F. R. Doc. 43–14558; Filed, September 6, 1943; 10:19 a. m.]

[Order No. T–25]

NUSHAFT CANON COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Nushaft Canon Coal Company, Florence, Colo.; Hardscrabble Coal Mining Co., Helper, Utah; Sampson Elkhorn Coal Company, Inc., Drift, Ky.; Fort Hartford Coal Company, Inc., Hartford, Ky.; Creech Coal Company, Inc., Twila, Ky.; American Smelting & Refining Co., Cokesdale, Colo.; McLean Coal Company, Bridgeville, Pa.; The Octavia Coal Mining Corp., Cincinnati, Ohio; Bellemead Coal Company, Sabine, W. Va.; Deepwater Coal Company, Crown Hill, W. Va.; Sterling Smokeless Coal Co., Mount Hope, W. Va.; Cherrytree Coal Company, St. Benedict, Pa.; Carrolltown Coal Company, St. Benedict, Pa.; Davis Fork Coal Company, Shinnston, W. Va.; Excelsior Mining Co., Inc., Middlesboro, Ky.; Detroit Mining Company, Columbus, Ohio; Alma Fuel Company, Columbus, Ohio; Lehigh Coal Co., Lehigh, Ala.; Kathryn Elkhorn Coal Co., Inc., Drift, Ky.; Guaranty Elkhorn Coal Co., Inc., Drift, Ky.; Crescent Coal Co., Central City, Ky.; Hudson Coal Company, Salt Lake City, Utah; Burnell Coal Mines, Gebo, Wyo.; McGowan Coal Co., Consumers, Utah; Winding Gulf Collieries, Bluefield, W. Va.

[F. R. Doc. 43–14559; Filed, September 6, 1943; 10:19 a. m.]

[Order No. T–26]

CHLOE ELKHORN COAL CO., ET AL

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displaced at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And Provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Chloe Elkhorn Coal Co., Pikeville, Ky.; Cross Creek Coal Company, Grant Building, Pittsburgh, Pa.; C. & S. Coal & Clay Company, Zelienople, Pa.; The Finzer Bros. Clay Company, Sugarcreek, Ohio; Goode Coal Company, London, Ky., and Rogers County Coal Company, Tulsa, Okla.

[F R. Doc. 43–14560; Filed, September 6, 1943; 10:20 a. m.]

[Order No. T–27]

ALVEY BROTHERS COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circum-

stances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Alvey Brothers Coal Co., 431 Leitchfield Road, Owensboro, Ky.; Bartley & Childers Coal Co., Big Branch, Ky.; Michael Bernhardt, Canton, Ohio; Bicknell Coal Company, Bicknell, Ind.; Billman Coal Company, 900 Ninth Street SW., Canton, Ohio; Bugos-White Coal Company, Alpha, Ill.; Carbon Hill Coal Company, Pella, Iowa; Carrier and Son, Box No. 66, Brookville, Pa.; Crowe Coal Company, 210 So. Main Street, Clinton, Mo.; Glenn-Brooke Coal Company, Hollidays Cove, W. Va.; Greene County Coal and Mining Co., Jefferson, Iowa; C. M. Hall, Greensburg, Pa.; M. C. Hobart Coal Company, Middleport, Ohio; Hudson Coal Company, Coshocton, Ohio; McNew Coal Company, Carriers Mills, Ill.; Monitor Coal Mining Company, Route 4, Bay City, Mich.; Pinckneyville Mining Company, Pinckneyville, Ill.; Putt Creek Coal Co., Cuba, Ill.; Sun Coal Co., Ltd., Coshocton, Ohio; Swan Creek Mining Co., Swancreek, Mich.; Tennessee Valley Coal Mine, Stevenson, Ala.; Tunnelton Cooperative Coal Co., Tunnelton, W. Va.; Clyde A. Wallick, R. F. D. 2, Dover, Ohio; and Welkart Coal Company, Washingtonville, Ohio.

[F. R. Doc. 43-14561; Filed, September 6, 1943; 10:20 a. m.]

[Order No. T-28]

BERNICE WHITE ASH COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 3, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, that nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; and *provided further* that except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Bernice White Ash Coal Co., Mildred Pa.; Buck Run Colliery Co., Buck Run, Pa.; Colitz Coal Company, Inc., Marlin Road, Pottsville, Pa.; Corey Slope Coal Co., Old Forge, Pa.; Cranston Mining Company, Pittston, Pa.; East Bear Ridge Colliery Co., Scranton Electric Building, Scranton, Pa.; Edison Anthracite Coal Co., Scranton Electric Building, Scranton, Pa.; Hydrotated Anthracite Fuel Co., Inc., Hazleton, Pa.; Jermyn-Green Coal Company, P. O. Box 379, Pittston, Pa.; Lykens Coal Company, Box 355, Mahanoy City, Pa.; Meadowside Coal Company, Inc., P. O. Box 547, Scranton, Pa.; Pompey Coal Company, Box 91, Jessup, Pa.; Scianna Coal Company, Box 573, Forest City, Pa.; Standard Breaker Corporation, Box 380, Pittston, Pa.; Steam Fuels Company, % Noel D. Sidford, 17 Battery Place, New York, N. Y.; Supreme Anthracite Coal Mining Company, P. O. Box 21, Peckville, Pa.; and Tarone Coal Co., Raven Run, Pa.

[F. R. Doc. 43-14562; Filed, September 6, 1943; 10:20 a. m.]

[Order No. T-29]

BORDERLAND COLLIERS CO. ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 2, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines

of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Borderland Collieries Company, Borderland, W. Va.; Castle Coal Company, Durango, Colo.; Clarion Coal Supply, North First Avenue, Clarion, Pa.; Columbia Coal & Mining Company, Inc., 20 West Ninth Street, Cincinnati, Ohio; Cumberland Mountain Coal Co., Inc., McMinnville, Tenn.; Lost Hill Coal Company, Dora, Pa.; G. W. Rose Coal Company, Virginia City, Va.; and Wilson Refractories, Inc., 1151 Century Building, Pittsburgh, Pa.

[F. R. Doc. 43-14563; Filed, September 6, 1943; 10:20 a. m.]

[Order No. T-30]

G. W. ROSE COAL CO. ET AL.

ORDER TERMINATING APPOINTMENT OF OPERATING MANAGERS

SEPTEMBER 2, 1943.

Orders have been issued terminating Government possession and control of the coal mines for which the persons listed in Appendix A have served as Operating Managers for the United States, and the mining companies have duly executed and delivered to the Administrator, Instrument No. 1, as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712).

Accordingly, I hereby order and direct that the appointments of the Operating Managers for the United States listed in Appendix A, attached hereto and made a part hereof, be, and they are hereby terminated.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Operating Manager and Name of Mining Company

G. W. Rose, G. W. Rose Coal Company, Virginia City, Va.; and Horace C. Snyder, Lost Hill Coal Company, Dora, Pa.

[F. R. Doc. 43-14564; Filed, September 6, 1943; 10:20 a. m.]

[Order No. T-31]

JOSEPH BAUCANT, ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 3, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that there has been no interruption in the operation of such mines since April 30, 1943, as a result of a strike or other labor disturbance, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that the possession and control by the Government of such mines are not necessary to insure the operation of such mines in the interest of the war effort, and that it is practicable to terminate the possession and control of such mines.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner; *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Joseph Baucant, Pitt Hotel, McDonald, Pa.; Bertha Jellico Coal Company, Grays, Ky.; Christie Coal Company, 2724 Fifth Avenue, Beaver Falls, Pa.; Dunreath Coal Company, Box 68, Knoxville, Iowa; Freeport Brick Company, Freeport, Pa.; Globe Iron Company, Jackson, Ohio; F. R. & H. L. Harrington, Adams, Mass.; Ruthbell Coal Company, Kingwood, W. Va.; Spring Valley Coal Mining Company, Spring Valley, Ill.; Zion Coal Company, Inc., Henderson, Ky.; Douglas Coal Company, 935 Moosic Road, Old Forge, Pa.; Thomas Fork Coal Company, Pomeroy, Ohio.

[F. R. Doc. 43-14576; Filed, September 6, 1943; 11:15 a. m.]

[Order No. T-32]

F. R. & H. L. HARRINGTON, ET AL.

ORDER TERMINATING APPOINTMENT OF OPERATING MANAGERS

SEPTEMBER 3, 1943.

Orders have been issued terminating Government possession and control of the coal mines for which the persons listed in Appendix A have served as Operating Managers for the United States, and the mining companies have duly executed and delivered to the Administrator, Instrument No. 1, as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712).

Accordingly, I hereby order and direct that the appointments of the Operating Managers for the United States listed in Appendix A, attached hereto and made a part hereof, be, and they are hereby, terminated.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Operating Manager and Name of Mining Company

H. L. Harrington, F. R. & H. L. Harrington, Adams, Mass.; M. B. McConville, Dunreath Coal Company, Knoxville, Iowa.

[F. R. Doc. 43-14577; Filed, September 6, 1943; 11:15 a. m.]

[Order No. T-33]

BLACK CREEK COAL & COKE CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 3, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong. 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

NOTICE: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the ad-

ministration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Black Creek Coal & Coke Company, 430 Brown-Marx Building, Birmingham, Ala.; The Brule Smokeless Coal Company, Otsego, W. Va.; Central Indiana Coal Company, 1015 Merchants Bank Building, Indianapolis, Ind.; Clinchfield Coal Corporation, Dante, Va.; Clover Splint Coal Company, Koppers Building, Pittsburgh, Pa.; Leckie Fire Creek Coal Company, Flieco, W. Va.; Little John Coal Company, Inc., 1015 Merchants Bank Building, Indianapolis, Ind.; Sherwood-Templeton Coal Company, Inc., 1015 Merchants Bank Building, Indianapolis, Ind.; United States Fuel Company, P. O. Box 1769, Salt Lake City, Utah.

[F. R. Doc. 43-14578; Filed, September 6, 1943; 11:15 a. m.]

[Order No. T-34]

BEN HUR COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT POSSESSION AND CONTROL

SEPTEMBER 3, 1943.

The Operating Managers for the United States for the coal mines of the mining companies listed in Appendix A have advised the Coal Mines Administrator that the productive efficiency of each of those mines prevailing prior to the taking of possession by the Government has been restored, and have submitted factual evidence to that effect. Based on such evidence and advice, and after consideration of all the circumstances, I find that, in accordance with the provisions of the War Labor Disputes Act of June 25, 1943 (Pub. No. 89, 78th Cong., 1st Sess.), the possession and control by the Government of such mines should be terminated.

Accordingly, I order and direct that possession and control by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds, and other assets used in connection with the operation of such mines and the distribution and sale of their products, be, and they are hereby, terminated and that there be conspicuously displayed at the mining properties copies of a poster to be supplied by the Coal Mines Administration and reading as follows:

Notice: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

Provided, however, That nothing contained herein shall be deemed to preclude the Administrator from requiring the submission of information relating to operations during the period of Government possession and control as provided in section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended (8 F.R. 6655, 10712), for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9340 (8 F.R. 5695) may be concluded in an orderly manner: *And provided further,* That except as otherwise ordered, the appointments of the Operating Managers for the mines of the companies listed in Appendix A shall continue in effect.

HAROLD L. ICKES,
Secretary of the Interior.

APPENDIX A

Name of Mining Company and Address

Ben Hur Coal Company, Morgan Building, Henryetta, Okla.; Bradenville Fuel Company, Inc., Latrobe, Pa.; Cochran Coal Company, Williamsport, Pa.; Enterprise Coal Mining Co., Inc., Garrett, Pa.; Fox Ridge Mining Company, Inc., Pineville, Ky.; Gay Coal & Coke Company, Mount Gay, W. Va.; Geo. Morgan Coal Company, Greenville, Ky.; Jamison Coal and Coke Company, Jamison Building, Greensburg, Pa.; Kentucky Cardinal Coal Corporation, Cardinal, Ky.; Norton Coal Company, Inc., Norton, Va.; Ponfeigh Smokeless Coal Company, Garrett, Pa.; Preston County Coke Company, Cascade, W. Va.; Roslyn-Cascade Coal Company, 1404 Commercial Street, Bellingham, Wash.; Snap Creek Coal Company, Logan, W. Va.; Victor Coal Company, Inc., Wise, Va.; Wallace Coal Company, Marion, Ill.; Webb Coal Mining Company, First National Bank Building, Cincinnati, Ohio; Wood Coal Company, Charleston, W. Va.

[F. R. Doc. 43-14579; Filed, September 6, 1943; 11:15 a. m.]

Grazing Service.

WAGE RATES FOR CERTAIN EMPLOYEES IN IDAHO

RECOMMENDATIONS OF GRAZING SERVICE WAGE BOARD TO SECRETARY OF THE INTERIOR

Pursuant to the Order of the Secretary of the Interior dated June 15, 1943, and entitled "Wage Fixing Procedures, Field Employees, Grazing Service, Department of the Interior," the Grazing Service Wage Board has determined prevailing wage rates for field employees of the Grazing Service who are not allocated to grade under the Classification Act of 1923, as amended, and who are engaged in construction in Region 5 of the Grazing Service. Region 5 is composed of the State of Idaho. The Board has considered rates currently being paid by private employers, predeterminations by the Secretary of Labor under the Davis-Bacon Act, rates paid by other Government agencies, and rates established by collective agreement.

The Grazing Service Wage Board finds that the hourly wage rates listed below are prevailing for construction work in the State of Idaho and recommends them for your adoption:

Construction job title	Prevailing hourly rate on private work	Recommended basic hourly rate for GRS field employees
Blacksmith	$1.25	$1.25
Blacksmith helper	.80	.80
Carpenter	1.25	1.25
Compressor operator	1.25	1.25
Concrete finisher	1.25	1.25
Concrete mixer operator	1.25	1.25
Construction laborer	.80	.80
Construction laborer leadman	.90	.90
Electrician	1.50	1.50
Electrician helper	1.00	1.00
Grader operator (road or blade)	1.25	1.25
Heavy duty mechanic	1.45	1.45
Iron worker, reinforcing	1.37½	1.37½
Iron worker, structural	1.50	1.50
Jackhammer operator	1.00	1.00
Labor foreman	1.25	1.25
Mixed gang foreman	1.50	1.50
Apprentice engineer and oiler	1.00	1.00
Painter	1.25	1.25
Pile driver operator	1.45	1.45
Plasterer	1.50	1.50
Plumber	1.50	1.50
Powderman	1.25	1.25
Powderman helper	1.00	1.00
Rock crusher operator	1.25	1.25
Shovel or dragline operator	1.65	1.65
Stone mason	1.62½	1.62½
Teamster, 2 up	.80	.80
Teamster, 3 up	.85	.85
Teamster, 4 up	.90	.90
Tractor operator (under 50 hp.)	1.25	1.25
Tractor operator (50 hp. and over)	1.45	1.45
Truck driver	1.00	1.00
Truck driver, special	1.25	1.25
Well driller	1.50	1.50
Well driller helper	1.00	1.00

It is the understanding of the Wage Board that the Grazing Service employees paid in connection with this schedule will receive overtime pay on a basis of one and one-half times the basic hourly rate for all time worked in excess of forty hours in any one week. Refer to forty-hour week Act (sec. 23, Act of March 28, 1934: 48 Stat., 522).

The Wage Board recommends that all field employees of the Grazing Service in Region 5 not allocated to grade and engaged in construction be classified or reclassified in accordance with the foregoing schedule, effective as of the beginning of business on May 1, 1943. The Board further recommends that all positions not allocated to grade and for which job titles are not listed above be abolished.

The Wage Board further recommends that no person employed by the Grazing Service on or after May 1, 1943, shall receive a reduction in basic wage rate due to promulgation of the recommended rates listed above.

The foregoing recommendations approved and adopted by the Grazing Service Wage Board this 23rd day of August 1943.

DUNCAN CAMPBELL,
Chairman.
ARCHIE D. RYAN,
Member.
GUY W. NUMBERS,
Member.

Approved: August 25, 1943.

ABE FORTAS,
Acting Secretary of the Interior.

[F. R. Doc. 43-14483; Filed, September 4, 1943; 9:49 a. m.]

WAGE RATES FOR CERTAIN EMPLOYEES IN NEW MEXICO

RECOMMENDATIONS OF GRAZING SERVICE WAGE BOARD TO SECRETARY OF THE INTERIOR

Pursuant to the Order of the Secretary of the Interior dated June 15, 1943, and entitled "Wage Fixing Procedures, Field Employees, Grazing Service, Department of the Interior," the Grazing Service Wage Board has determined prevailing wage rates for field employees of the Grazing Service who are not allocated to grade under the Classification Act of 1923, as amended, and who are engaged in construction in Region 7 of the Grazing Service. Region 7 is composed of the State of New Mexico. The Board has considered rates currently being paid by private employers, predeterminations by the Secretary of Labor under the Davis-Bacon Act, rates paid by other Government agencies, and rates established by collective agreement.

The Grazing Service Wage Board finds that the hourly wage rates listed below are prevailing for construction work in the State of New Mexico and recommends them for your adoption:

Construction job title	Prevailing hourly rate on private work	Recommended basic hourly rate for GRS field employees
Blacksmith	$1.25	$1.25
Blacksmith helper	.60	.60
Carpenter	1.25	1.25
Compressor operator	1.00	1.00
Concrete finisher	1.25	1.25
Concrete mixer operator	1.00	1.00
Construction laborer	.60	.60
Construction laborer leadman	.70	.70
Electrician	1.50	1.50
Electrician helper	.60	.60
Grader operator (road or blade)	1.00	1.00
Heavy duty mechanic	1.25	1.25
Iron worker, reinforcing	1.25	1.25
Iron worker, structural	1.50	1.50
Jackhammer operator	1.00	1.00
Labor foreman	1.15	1.15
Mixed gang foreman	1.50	1.50
Apprentice engineer and oiler	.75	.75
Painter	1.12½	1.12½
Pile driver operator	1.25	1.25
Plasterer	1.50	1.50
Plumber	1.50	1.50
Powderman	1.25	1.25
Powderman helper	.60	.60
Rock crusher operator	1.00	1.00
Shovel or dragline operator	1.50	1.50
Stone mason	1.50	1.50
Teamster, 2 up	.60	.60
Teamster, 3 up	.65	.65
Teamster, 4 up	.70	.70
Tractor operator (under 50 hp.)	1.00	1.00
Tractor operator (50 hp. and over)	1.25	1.25
Truck driver	.75	.75
Truck driver, special	1.12½	1.12½
Well driller	1.25	1.25
Well driller helper	.65	.65

It is the understanding of the Wage Board that the Grazing Service employees paid in connection with this schedule will receive overtime pay on a basis of one and one-half times the basic hourly rate for all time worked in excess of forty hours in any one week. Refer to forty-hour week Act (sec. 23, Act of March 28, 1934; 48 Stat., 522).

The Wage Board recommends that all field employees of the Grazing Service in Region 7 not allocated to grade and engaged in construction be classified or reclassified in accordance with the foregoing schedule, effective as of the beginning of business on May 1, 1943. The Board further recommends that all positions not allocated to grade and for which job titles are not listed above be abolished.

The Wage Board further recommends that no person employed by the Grazing Service on or after May 1, 1943, shall receive a reduction in basic wage rate due to promulgation of the recommended rates listed above.

The foregoing recommendations approved and adopted by the Grazing Service Wage Board this 23d day of August 1943.

DUNCAN CAMPBELL,
Chairman.
ARCHIE D. RYAN,
Member.
GUY W. NUMBERS,
Member.

Approved: August 25, 1943.

ABE FORTAS,
Acting Secretary of the Interior.

[F. R. Doc. 43-14484; Filed, September 4, 1943; 9:49 a. m.]

DEPARTMENT OF LABOR.

Office of the Secretary.

[No. WLD-4]

STERLING MOTORS CORPORATION

FINDING AS TO CONTRACTS IN PROSECUTION OF WAR EFFORT

Whereas the Sterling Motors Corporation, Los Angeles, California, a factory branch of Sterling Motors Corporation, Milwaukee, Wisconsin, is engaged in overhauling and repairing heavy duty motor trucks, trailers and tankers owned by interstate transport companies and by construction companies,

Now, therefore, pursuant to section 2 (b) (3) of the War Labor Disputes Act (Pub. no. 89, 78th Cong., 1st sess.) and the Directive of the President dated August 10, 1943, published in the FEDERAL REGISTER on August 14, 1943 (8 F.R. 11281),

I find that the overhauling of heavy duty motor trucks, trailers and tankers by the Sterling Motors Corporation, Los Angeles, California, pursuant to contract, whether oral or written, with any interstate transport company or any construction company is contracted for in the prosecution of the war within the meaning of section 2 (b) (3) of the War Labor Disputes Act.

Signed at Washington, D. C., this 4th day of September 1943.

DOUGLAS B. MAGGS,
Acting Secretary of Labor.

[F. R. Doc. 43-14519; Filed, September 4, 1943; 2:31 p. m.]

FEDERAL POWER COMMISSION.

[Docket No. G-481]

HOPE NATURAL GAS CO.

NOTICE OF AMENDED APPLICATION

SEPTEMBER 3, 1943.

On August 31, 1943, Hope Natural Gas Company (hereinafter called "Applicant"), a West Virginia corporation, with principal place of business located at 445 West Main Street, Clarksburg, West Virginia, filed with the Federal Power Commission an amended application[1] for a certificate of public convenience and necessity under section 7 (c) of the Natural Gas Act, as amended, for the construction and operation of the following described facilities:

(a) A 22-inch main transmission line 1,128 miles in length, beginning at Applicant's Cornwell Compressor Station in Kanawha County, West Virginia, thence running generally west 85 miles, more or less, through Kanawha, Putnam, Cabell and Wayne Counties, West Virginia; 328 miles, more or less, through Boyd, Lawrence, Carter, Elliott, Rowan, Menifee, Montgomery, Powell, Clark, Madison, Garrard, Boyle, Marion, La Rue, Hardin, Grayson, Ohio, McLean, Hopkins, Webster, Crittenden and Livingston Counties, Kentucky; 79 miles, more or less, through Pope, Johnson and Union Counties, Illinois; 283 miles, more or less, through Cape Girardeau, Bollinger, Madison, Wayne, Iron, Reynolds, Shannon, Texas, Wright, Webster, Greene, Lawrence and Jasper Counties, Missouri; 353 miles, more or less, through Cherokee, Labette, Montgomery, Chautauqua, Cowley, Sumner, Harper, Barber, Comanche, Clark, Meade, and Seward Counties and in the southeast corner of Stevens County, Kansas, to a point near the Kansas-Oklahoma state line;

(b) An 8⅝-inch lateral beginning at a point of connection with the 22 inch main line in Kanawha County, West Virginia, thence in a northerly direction 3.6 miles, more or less, to Applicant's Hunt Compressor Station, Kanawha County, West Virginia;

(c) A 20-inch north field line beginning at the western end of the 22-inch main pipe line in Stevens County, Kansas, thence in a northwesterly direction 45 miles, more or less, through Stevens and Grant Counties, Kansas;

(d) A 22-inch south field line beginning at the western end of the 22-inch main pipe line in Stevens County, Kansas, thence in a southwesterly direction 48 miles, more or less, through Texas County, Oklahoma;

(e) 9 compressor stations aggregating 75,000 horsepower;

(f) Valves, metering and regulating equipment, and appurtenances.

The amended application states that, initially the proposed facilities will be capable of delivering at the western end 210,000 M. c. f. per day, and through the installation of additional compressor stations the proposed facilities will be capable of delivering at the eastern end 308,000 M. c. f. per day; all as more fully set forth in the amended application on file with the Commission.

Public hearing in the matter of Hope Natural Gas Company, Docket No. G-481; is set to commence on September 21, 1943, at 9:45 a. m., in the Hearing Room of the Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue, N. W., Washington, D. C.

Any person desiring to be heard or to make any protest with reference to said amended application should, on or before the 14th day of September 1943, file with the Federal Power Commission a petition or protest in accordance with the Com-

[1] Hope Natural Gas Company's original application was filed with the Federal Power Commission on June 29, 1943, and notice thereof was published in the FEDERAL REGISTER on July 6, 1943, 8 F.R. 9242.

mission's Rules of Practice and Regulations.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 43-14480; Filed, September 4, 1943; 9:49 a. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 4895]

JOHN SOLARI & CO., ETC.

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 2d day of September, A. D. 1943.

In the matter of Rinaldo J. Solari, an individual, trading as John Solari & Company and as Par-Ex Products Company.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U.S.C.A., section 41),

It is ordered, That Randolph Preston, 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 Saturday, September 18, 1943, at ten o'clock in the forenoon of that day (eastern standard time) in Room 500, 45 Broadway, New York, New York.

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 evidence.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-14499; Filed, September 4, 1943; 11:22 a. m.]

[Docket No. 4901]

HOME DIATHERMY CO., INC.

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 2d day of September, A. D. 1943.

In the matter of Home Diathermy Company, Inc., a New York corporation; Home Diathermy Company, Inc., a Pennsylvania corporation; Arnold Steindler and Isadore Teitelbaum, individually and as officers of Home Diathermy Company, Inc., a New York corporation; and Home Diathermy Company, Inc., a Pennsylvania corporation.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an Act of Congress (38 Stat. 717; 15 U.S.C.A., section 41),

It is ordered, That Randolph Preston, 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, September 20, 1943, at ten o'clock in the forenoon of that day (eastern standard time) in Room 500, 45 Broadway, New York, New York.

Upon the 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 evidence.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-14500; Filed, September 4, 1943; 11:22 a. m.]

[Docket No. 5016]

ALL-WINTER ANTI-FREEZE CO.

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 2d day of September, A. D. 1943.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission, under an act of Congress (38 Stat. 717, 15 U.S.C.A., section 41),

It is ordered, That Randolph Preston, 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, September 27, 1943, at ten o'clock in the forenoon of that day (eastern standard time) in Room 322, New Federal Building, Columbus, Ohio.

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 evidence.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-14501; Filed, September 4, 1943; 11:22 a. m.]

INTERSTATE COMMMERCE COMMISSION.

[Special Permit 6 Under Service Order 147]

SOUTHERN PACIFIC CO., ET AL.

ICING OR REICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.317, 8 F.R. 11390) of Service Order No. 147 of August 13, 1943, permission is granted for:

The Southern Pacific Company, the Union Pacific Railroad Company, the Wabash Railroad Company, the Louisville and Nashville Railroad Company, The Nashville, Chattanooga & St. Louis Railway, or the Atlantic Coast Line Railroad Company to initially ice to capacity and reice to capacity at all regular icing stations PFE 29717, pears, from Ukiah, California, consigned to the United States Navy, Camp Le Jaune, New River, North Carolina.

The waybill shall show reference to this special permit.

A copy of this permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 23d day of August 1943.

[SEAL] HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-14516; Filed, September 4, 1943; 2:09 p. m.]

[Special Permit 62 Under Service Order 133, Revocation]

ATCHISON, TOPEKA, AND SANTA FE RAILWAY

ICING OR REICING OF VEGETABLES

Pursuant to the authority vested in me by paragraph (b) of the first ordering paragraph (§ 95.313, 8 F.R. 8554) of Service Order No. 133 of June 19, 1943, as amended:

Special Permit No. 62[1] of August 31, 1943, is hereby revoked effective at 12:01 AM, September 5, 1943.

A copy of this revocation has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this revocation shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

[1] Filed with the Division of the Federal Register.

Issued at Washington, D. C., this 4th day of September 1943.

HOMER C. KING,
Director, Bureau of Service.

[F. R. Doc. 43-14584; Filed, September 6, 1943; 11:47 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 1633]

SOCIETE ANONYME L'ATOMIC

Re: Interest of Societe Anonyme l'Atomic in an agreement relating to Patent Number 2,276,761.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that Societe Anonyme l'Atomic is a corporation organized under the laws of and having its principal place of business in France and is therefore a national of a foreign country (France);

2. Finding that the property identified in subparagraph 3 hereof is property of Societe Anonyme l'Atomic;

3. Finding that the property described as follows:

All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Societe Anonyme l'Atomic by virtue of an agreement dated April 11, 1941 (including all modifications thereof and amendments thereto, if any) by and between Societe Anonyme l'Atomic and Imperial Chemical Industries, Ltd., which relates, among other things, to patent number 2,276,761, issued March 17, 1942, inventor W. Carey, for Apparatus for the Classification of Material,

is property payable or held with respect to a patent or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (France);

4. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

5. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property described in subparagraph 3 hereof, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property, and any or all of the proceeds thereof, shall be held in an appropriate special account or accounts, pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

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

Executed at Washington, D. C., on June 7, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-14488; Filed, September 4, 1943; 10:40 a. m.]

[Vesting Order 1984]

OTTO J. BRUUN AND ANDERSEN & BRUUN'S FABRIKER A/S

Re: Interest of Otto J. Bruun and Andersen & Bruun's Fabriker A/S in an agreement with Aluminum Company of America.

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 Otto J. Bruun is a citizen and resident of Denmark and is therefore a national of a foreign country (Denmark);

2. That Andersen & Bruun's Fabriker A/S is a corporation organized under the laws of Denmark and is therefore a national of a foreign country (Denmark);

3. That the property described in subparagraph 4 hereof is property of Otto J. Bruun and Andersen & Bruun's Fabriker A/S;

4. That the property described as follows:

All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreements hereinafter described, together with the right to sue therefor) created in Otto J. Bruun and Andersen & Bruun's Fabriker A/S and each of them by virtue of a license agreement dated December 21, 1933 executed by Otto J. Bruun, Andersen & Bruun's Fabriker A/S and Aluminum Company of America (including all modifications thereof and supplements thereto, including, but without limitation, a memorandum dated April 18, 1939, executed by Otto J. Bruun, Andersen & Bruun's Fabriker A/S and Aluminum Company of America; a letter dated May 15, 1939 to Aluminum Company of America from Otto J. Bruun and Andersen & Bruun's Fabriker A/S; and a jobbing agreement dated May 15, 1939 executed by Otto J. Bruun and Aluminum Company of America) which license agreement, as modified and supplemented, relates among other things, to United States Letters Patent Nos. 2,017,054, 2,088,635, and 2,131,438,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, nationals of a foreign country (Denmark);

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 August 18, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R Doc. 43-14489; Filed, September 4, 1943; 10:40 a. m.]

[Vesting Order 1985]

RHEINISCHE METALLWAAREN

Re: Interest of Rheinische Metallwaaren und Maschinenfabrik Sommerda Aktiengesellschaft in an agreement with and by Marchant Calculating Machine Company.

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 Rheinische Metallwaaren und Maschinenfabrik Sommerda Aktiengesellschaft is a corporation organized under the laws of Germany and is therefore a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Rheinische Metallwaaren und Maschinenfabrik Sommerda Aktiengesellschaft;

3. That the property described as follows:

All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Rheinische Metallwaaren und Maschinenfabrik Sommerda Aktiengesellschaft by virtue of an agreement (including all modifications thereof and supplements thereto, if any) executed June 13, 1936 by Rheinische Metallwaaren und Maschinenfabrik Sommerda Aktiengesellschaft and July 1, 1936 by Marchant Calculating Machine Company, which agreement

relates, among other things, to United States Letters Patent No. 2,054,904 and 2,148,760.

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign 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 Exeuctive Order No. 9095, as amended.

Executed at Washington, D. C., on August 18, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–14490; Filed, September 4, 1943; 10:40 a. m.]

[Vesting Order 1986]

SOCIETE ANONYME DE MANUFACTURES DES GLACES ET PRODUITS CHIMIQUES DE SAINT GOBAIN, CHAUNY ET CIREY

Re: United States Letters Patent owned by Societe Anonyme des Manufactures des Glaces et Produits Chimiques de Saint Gobain, Chauny et Cirey.

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 Societe Anonyme des Manufactures des Glaces et Produits Chimiques de Saint Gobain, Chauny et Cirey is a corporation organized under the laws of France and is therefore a national of a foreign country (France);

2. That the property described in subparagraph 3 hereof is property of Societe Anonyme des Manufactures des Glaces et Produits Chimiques de Saint Gobain, Chauny et Cirey;

3. That the property described as follows:

All right, title and interest including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the United States Letters Patents identified in Exhibit A attached hereto and made a part hereof,

is property of a national of a foreign country (France);

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 August 18, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

EXHIBIT A

Patents which are identified as follows and which stand of record in the United States Patent Office in the name of Societe Anonyme des Manufactures des Glaces et Produits Chimiques de Saint Gobain, Chauny et Cirey.

Patent number	Date of issue	Inventor	Title
1,628,353	5–10–27	Louis Boudin, France.	Process and Apparatus for Making Sheet Glass.
1,749,798	3–11–30	Louis Boudin, France.	Manufacture of Glass Sheets.
1,767,913	6–24–30	Louis Boudin, France.	Apparatus for Conveying Glass from Forming Devices.
1,767,914	6–24–30	Louis Boudin, France.	Method and Apparatus for Conveying Glass from Forming Devices.
1,833,297	11–24–31	Jean Meyer, Belgium.	Temperature Control of Glass Working or Transporting Rolls.
1,916,035	6–27–33	Lucien Berguerand, Germany.	Method and Apparatus for Classifying Abrasives Suspended in Liquids.

[F. R. Doc. 43–14491; Filed, September 4, 1943; 10:40 a. m.]

[Vesting Order 1987]

AKTIESELSKAPET NORSK ALUM. CO.

Re: Interest of Aktieselskapet Norsk Aluminium Company in a patent and in a memorandum executed by Harald Pedersen.

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 Aktieselskapet Norsk Aluminium Company is a corporation organized under the laws of Norway and is therefore a national of a foreign country (Norway);

2. That the property described in subparagraph 3 hereof is property of Aktieselskapet Norsk Aluminium Company;

3. That the property described as follows:

Property identified in Exhibit A attached hereto and made a part hereof,

is property of, or is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Norway);

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 August 18, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

EXHIBIT A

(a) The undivided interest of Aktieselskapet Norsk Aluminum Company in and to the following patent:

Patent number: 1,618,105 Date: 2-15-27. Inventor: Harald Pedersen, Trondhjem, Norway. Title: Process of manufacturing aluminum hydroxide.

including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof to which the owner of such interest is entitled,

(b) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Aktieselskapet Norsk Aluminum Company by virtue of a memorandum dated April 28, 1924, executed by Harald Pedersen (including all modifications thereof and supplements thereto, including, but without limitation, a contract dated April 29, 1924 executed by Harald Pedersen and Aktieselskapet Norsk Aluminum Company; a contract dated June 17, 1924 executed by Harald Pedersen and Aktieselskapet Norsk Aluminum Company; a contract dated October 17, 1925 executed by Aktieselskapet Norsk Aluminum Company and Aluminum Company of America; a contract dated October 17, 1925 executed by Harald Pedersen, Aktieselskapet Norsk Aluminum Company and Aluminum Company of America; a contract dated June 26, 1926 executed by Harald Pedersen and Aktieselskapet Norsk Aluminum Company; a memorandum dated June 26, 1926 executed by Harald Pedersen and Aktieselskapet Norsk Aluminum Company; a contract dated October 30, 1934 executed by Aktieselskapet Norsk Aluminum Company, Aluminum Company of America and Aluminum Limited; and a contract dated October 30, 1934 executed by Harald Pedersen, Aktieselskapet Norsk Aluminum Company, Aluminum Company of America and Aluminum Limited) which memorandum, as modified and supplemented, relates, among other things, to United States Letters Patent No. 1,618,015.

[F. R. Doc. 43-14492; Filed, September 4, 1943; 10:40 a. m.]

[Amendment of Vesting Order 215]

NIPPON CLUB, INC.

Re: Assets of The Nippon Club, 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 the Nippon Club, Inc., is a non-profit social membership corporation organized under the laws of the State of New York, and has issued no stock;

2. That most of the officers, directors and members of the Nippon Club, Inc., are subjects of Japan, have either been repatriated to Japan or are now interned in the United States and are nationals of a designated enemy country (Japan);

3. That a substantial part of the bonds or other obligations of the Nippon Club, Inc., are owned or controlled by, directly or indirectly, officers, directors, and members of the Nippon Club, Inc., who have been repatriated to Japan or interned in the United States;

4. That the Nippon Club, Inc., is a national of a designated enemy country (Japan);

5. That the Nippon Club, Inc., is the owner of the property described in subparagraph 6 hereof;

6. That the property described as follows:

a. Real property situated in the Borough of Manhattan, City of New York, County and State of New York, known as 161 West 93rd Street, New York City, particularly described in Exhibit A attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. All furniture, fixtures, office equipment and miscellaneous personal property owned by The Nippon Club, Inc., at its premises at 161 West 93rd Street, New York,

c. All merchandise on hand owned by The Nippon Club, Inc., at its premises at 161 West 93rd Street, New York,

d. The following listed bonds owned by The Nippon Club, Inc., and held in the Yokohama Specie Bank, 526 Broadway, New York:

(1) Oriental Development Company bonds, 6% face value.

(2) City of Yokohama bonds, 6% face value,

e. The following listed bank accounts of the Nippon Club, Inc.

(1) The bank account at the Manufacturers Trust Company, 680 Columbus Avenue, New York,

(2) The bank account at the Yokohama Specie Bank, 526 Broadway, New York,

f. Accounts receivable of The Nippon Club, Inc.,

g. Petty cash of The Nippon Club, Inc.

h. All other property of any nature whatsoever situated in the United States and owned or controlled by, payable or deliverable to, held on behalf of or on account of or owing to The Nipp on Club, Inc.,

is property within the United States owned or controlled by a national of a designated enemy country (Japan);

And determining that the property described in subparagraphs 6 (d), 6 (e), 6 (f) and 6 (g) is necessary for the maintenance or safeguarding of other property (namely, that hereinbefore described in subparagraphs 6 (a), 6 (b), 6 (c) and 6 (h)) belonging to the same national of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive Order, and determining that to the extent that such national is a person not within a designated enemy country such person is controlled by or acting for or on behalf of persons within a designated enemy country (Japan), and the national interest of the United States requires that such person be treated as a national of the aforesaid designated enemy country, and having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest, hereby vests such property in the Alien Property Custodian, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of a designated enemy country, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

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

Executed at Washington, D. C., August 21, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

EXHIBIT A

PARCEL ONE

All those three certain lots, pieces or parcels of land with the buildings and improvements thereon erected, situate, lying and being in the Borough of Manhattan of the City of New York in the County and State of New York, bounded and described as follows:

Beginning at a point on the northerly side of 93rd Street, distant 168 feet easterly from the corner formed by the intersection of the northerly side of 93rd Street with the easterly side of Amsterdam Avenue; running thence easterly along the northerly side of 93rd Street 51 feet; thence northerly parallel with Amsterdam Avenue and part of the distance through a party wall 104 feet, 8½ inches more or less to the center line of an old road or lane formerly called Apthrop's Lane; thence northwesterly along the center line of said lane 51 feet and 9/16 of an inch more or less to a point distant 168 feet easterly from the easterly side of Amsterdam Avenue measured along a line drawn at right angles thereto; and thence southerly parallel with the easterly side of Amsterdam Avenue 106 10¼ inches to the point or place of beginning.

PARCEL TWO

All that certain lot, piece or parcel of land with the buildings and improvements thereon erected, situate, lying and being in the Borough of Manhattan, City of New York in the County and State of New York bounded and described as follows:

Beginning at a point on the northerly side of 93rd Street distant 219 feet easterly from the corner formed by the intersection of the easterly side of Amsterdam (10th) Avenue with the northerly side of 93rd Street; running thence easterly along the northerly side of 93rd Street 15 feet; thence northerly parallel with Amsterdam Avenue part of the way through a party wall 104 feet, 1 inch to the center line of an old road called Apthrop's Lane; thence northwesterly along said center line of Apthrop's Lane 15 feet and 1/8th of an inch to a point distant 219 feet easterly from the easterly side of Amsterdam Avenue measured on a line drawn at right angles

thereto; thence southerly parallel with Amsterdam Avenue part of the way through a party wall 104 feet 8½ inches to the point or place of beginning.

[F. R. Doc. 43-14120; Filed, August 30, 1943; 10:55 a. m.]

[Amendment of Vesting Order 229]

JOHANN HEINRICH FLUHRER AND JOHANN FRIEDRICH FLUHRER

Re: Real property in Ward and McHenry Counties, North Dakota, and a bank account owned by Johann Heinrich Fluhrer and Johann Friedrich Fluhrer.

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 the last known address of both Johann Heinrich Fluhrer and Johann Friedrich Fluhrer is Wurttemberg, Germany, and that they are residents of Germany and nationals of a designated enemy country (Germany);

2. That Johann Heinrich Fluhrer and Johann Friedrich Fluhrer are the owners of the property described in subparagraph 3 hereof;

3. That the property described as follows:

a. Real property situated in the City of Minot, Ward County, North Dakota, particularly described as follows: West 140 feet of Lot 7 of Block 4, Ramstad's Second Addition to the City of Minot, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

b. Real property situated in McHenry County, North Dakota, particularly described as follows: Northeast quarter of section 33, Township 156, Range 80, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property,

c. All right, title, interest and claim of Johann Heinrich Fluhrer and Johann Friedrich Fluhrer in and to a certain bank account in the First National Bank, Minot, North Dakota, which is due and owing to, and held for, Johann Heinrich Fluhrer and Johann Friedrich Fluhrer in the name of "Fluhrer Trust", including but not limited to all security rights in and to any and all collateral for all or part of such account, and the right to enforce and collect the same,

is property within the United States owned or controlled by nationals of a designated enemy country (Germany);

And determining that the property described in subparagraph 3-c hereof is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraphs 3-a and 3-b hereof) belonging to the same nationals of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive order;

And further 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, after appropriate consultation and certification, required by law, and deeming it necessary in the national interest,

Hereby vests in the Alien Property Custodian the property described above, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, 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" 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 September 1, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-14572; Filed, September 6, 1943; 10:43 a. m.]

[Amendment of Vesting Order 388]

GASPERO LUCCHESI

Re: Certain real properties in Washington, D. C. and certain savings accounts in The Riggs National Bank of Washington, D. C., owned by Gaspero Lucchesi.

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 Gaspero Lucchesi and Antonietta Lucchesi, his wife, whose last known addresses were represented to the undersigned as being Lucca Precando per Boveglio Toscana, Italy, are residents of Italy and nationals of a designated enemy country (Italy);

2. That Gaspero Lucchesi is the owner of the propety described in subparagraph 3 hereof;

3. That the property described as follows:

a. Real property situated in the City of Washington, District of Columbia, known as 3420-14th Street, N. W., Washington, D. C., and particularly described as follows:

Lot numbered Five hundred and six (506) in George C. and Frank E. Altemus' subdivision of a certain lot in Bukers subdivision of part of "Mount Pleasant" as per plat of said Altemus' subdivision recorded in Book 44 page 164 in the Surveyor's Office of the District of Columbia; Subject to a perpetual right of way over the rear 5 feet by the full width of said lot for alley purposes for the benefit of lots 509 to 512,

together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits, or other payments arising from the ownership of such property, and

b. Real property situated in City of Washington, District of Columbia, known as 2159 P Street, N. W., Washington, D. C., and particularly described as follows:

Part of original lot numbered seven (7) in square numbered sixty-seven (67) now known as lot numbered forty-seven (47) in Anna and Isaac Kriksteine subdivision of lots in said square as said subdivision is recorded in the Surveyor's Office of the District of Columbia, in Book 39 Page 74 together with the perpetual right of way for alley purposes (which covenant shall run with the land) over a strip of land three feet in width extending within and bordering the north line of the lot adjoining on the east of said lot numbered forty-seven (47) and thence at right angles for a similar width of three feet along the east line of said adjoining lot, southwardly to the north line of P street Northwest,

together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property, and

c. Savings account, No. 2183, in The Riggs National Bank of Washington, D. C., which savings account is due and owing to, and held for, Gaspero Lucchesi and carried in the name of Gaspero Lucchesi; and

d. Savings account, No. 24976, in The Riggs National Bank of Washington, D. C., which savings account is due and owing to, and held for, Gaspero Lucchesi and carried in the name of Guiseppe Giuliani, Agent for Gaspero Lucchesi,

is property within the United States owned or controlled by a national of a designated enemy country (Italy), and determining that the property described in subparagraphs 3 (c) and 3 (d) is necessary for the maintenance or safeguarding of other property (namely, that hereinbefore described in subparagraphs 3 (a) and 3 (b)) belonging to the same nationals of the same designated enemy country and subject to vesting (and in fact vested by this order) pursuant to section 2 of said Executive Order;

and determining that to the extent that either or both of 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 the aforesaid designated enemy country (Italy), and having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest, hereby vests such property in the Alien Property Custodian, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if

and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

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

Executed at Washington, D. C., September 1, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–14573; Filed, September 6, 1943; 10:43 a. m.]

[Amendment of Vesting Order 410]

PROPERTY OF ROSA PRATOS SIMONELLI

Re: Certain real property in New York and New Jersey, and a bank account, owned by Rosa Pratos Simonelli.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that Rosa Pratos Simonelli, whose last known address was represented to the undersigned as being Naples, Italy, is a resident of Italy and a national of a designated enemy country (Italy);

2. Finding that Rosa Pratos Simonelli is the owner of the property described in subparagraph 3 hereof;

3. Finding that the property described as follows:

a. Real property situated in the Borough of Bronx, New York, and Monmouth County, New Jersey, particularly described in Exhibit A attached hereto and by reference made a part hereof, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property;

b. All right, title, interest and claim of any name or nature whatsoever of said Rosa Pratos Simonelli in and to all indebtedness, contingent or otherwise and whether or not matured, owing to her by Corn Exchange Bank Trust Company, Broadway Branch, 525 Broadway, New York, New York, including but not limited to all security rights in and to any and all collateral for any or all of such indebtedness and the right to sue for and collect such indebtedness, and including particularly the account at the aforesaid Corn Exchange Bank Trust Company, Broadway Branch, which is carried in the name of said Rosa Pratos Simonelli.

is property within the United States owned or controlled by a national of the aforesaid designated enemy country (Italy);

4. Determining that the property hereinbefore described in subparagraph 3–b is necessary for the maintenance or safeguarding of other property [namely that hereinbefore described in subparagraph 3–a] belonging to the same national of the same designated enemy country and subject to vesting (and in fact vested by this Order) pursuant to Section 2 of said Executive Order;

5. 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 the aforesaid designated enemy country (Italy);

6. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

7. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 3, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC–1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

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

Executed at Washington, D. C., on August 21, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

EXHIBIT A

Parcel 1

All that certain lot, piece or parcel of land with the buildings and improvements thereon erected, situate, lying and being in the Borough of the Bronx, County of Bronx, City and State of New York (late town of West Farms, Westchester County) bounded and described as follows, to wit:

Beginning at a point on the easterly side of Cambreling (now Belmont) Avenue distant 34 feet southerly from the southeasterly corner of Cambreling (now Belmont) Avenue and Jacob Street (now 187th Street); running thence easterly parallel with Jacob Street (now 187th Street and partly through a party wall 100 feet; thence southerly parallel with Cambreling (now Belmont) Avenue 36 feet; thence westerly parallel with Jacob Street (now 187th Street) 100 feet to the easterly side of Cambreling (now Belmont) Avenue; thence northerly along the same 36 feet to the point or place of beginning, being known as and by the Street number 2394 Belmont Avenue;

Parcel 2

All that plot of land in the Borough of Bronx, County of Bronx, City of New York and State of New York, bounded and described as follows:

Beginning at the corner formed by the intersection of the southerly side of 187th Street with the easterly side of Belmont (Cambreling) Avenue; running thence easterly along the said southerly side of 187th Street, 100 feet; thence southerly parallel with the easterly side of Belmont (Cambreling) Avenue, 34 feet; thence westerly parallel with the southerly side of 187th Street and part of the way through a party wall, 100 feet to the easterly side of Belmont (Cambreling) Avenue; and thence northerly along the said easterly side of Belmont (Cambreling) Avenue 34 feet to the corner aforesaid at the point or place of beginning, being known as and by the street number 652 East 187th Street;

Parcel 3

All that lot of land with buildings and improvements thereon erected in the Borough of the Bronx, City of New York, bounded and described as follows:

Beginning at a point on the southwesterly side of East 187th Street, distant 50 feet northwesterly from the corner formed by the intersection of the said southwesterly side of 187th Street and the northwesterly side of Crescent Avenue; running thence southwesterly at right angles to the southwesterly side of 187th Street, 97.30 feet to the northwesterly side of Crescent Avenue; thence southwesterly along the said northwesterly side of Crescent Avenue 3.50 feet to a point distant 100 feet southwesterly from the said southwesterly side of 187th Street; thence northwesterly parallel with the said southwesterly side of 187th Street, 47.79 feet; thence northeasterly at right angles to the said southwesterly side of 187th Street, 100 feet to the said southwesterly side of 187th Street and thence southeasterly along the said southwesterly side of 187th Street, 50 feet to the point or place of beginning, being known as and by the Street numbers 660–662 East 187th Street; and

Parcel 4

All that certain piece or parcel of land and premises hereinafter particularly described, situate, lying and being in the Town of Long Branch in the County of Monmouth and State of New Jersey being the westerly two-thirds of lot thirty (30) on the map entitled "Map of Section One (1) on the lands of John Hoey, deceased" duly recorded in the County Clerk's Office of said County and bounded and described as follows:

Beginning at the southeast corner of Brighton Avenue and Monmouth Place, as shown on said map, running thence (1) southerly along the easterly side of Monmouth Place, three hundred and seven (307) feet and six (6) inches to the northeasterly corner of said Monmouth Place and Brookdale Avenue as shown on said map; thence (2) easterly along Brookdale Avenue seventy-five (75) feet; thence (3) northerly and parallel with Monmouth Place three hundred and six (306) feet be the same more or less, to the southerly side of Brighton Avenue; thence (4) westerly along said Brighton Avenue seventy-five (75) feet to the point or place of beginning.

[F. R. Doc. 43–14121; Filed, September 3, 1943; 10:55 a. m.]

[Amendment of Vesting Order 444]

OTOHIKO ISHIMOTO AND TAKEO ISHIMOTO

Re: Real property in Lyndhurst, New Jersey, and personal property owned by Otohiko Ishimoto and Takeo Ishimoto, his wife.

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 Otohiko Ishimoto and Takeo Ishimoto, his wife, citizens of Japan, whose last known addresses were represented to the undersigned as being Osaka, Japan, are nationals of a designated enemy country (Japan);

2. That Otohiko Ishimoto and Takeo Ishimoto, his wife, are the owners of the property described in subparagraph 3 hereof;

3. That the property described as follows:

a. Real property situated at 329 Forest Avenue, Lyndhurst, New Jersey, together with all fixtures, improvements, and appurtenances thereto, more particularly described as follows:

Begining at a point on the northeasterly side of Forest Avenue distant therein fifty-one (51) feet northwesterly from the corner formed by the intersection of the northeasterly side of Forest Avenue with the northwesterly side of Weart Avenue and from thence running (1) northeasterly parallel with Weart Avenue one hundred (100) feet; thence (2) northwesterly parallel with Forest Avenue thirty-eight (38) feet; thence (3) southwesterly parallel with Weart Avenue one hundred (100) feet to the northeasterly side of Forest Avenue and thence (4) southeasterly along the same thirty-eight (38) feet to the point or place of beginning;

b. All right, title, interest and claim of any name or nature whatsoever of the aforesaid Otohiko Ishimoto and Takeo Ishimoto, and each of them, in and to all indebtedness, contingent or otherwise, and whether or not matured, owing to them or either of them by A. C. Wirtz and Mrs. George M. Tsuruoka, and each of them, including but not limited to all security rights in and to any and all collateral for any or all of such indebtedness and the right to sue for and collect such indebtedness, and including particularly, but not limited to, indebtedness owing to them on account of rent monies collected by said A. C. Wirtz and Mrs. George M. Tsuruoka as rental agents for the aforementioned real property; and

c. All right, title, interest and claim of the aforesaid Otohiko Ishimoto and Takeo Ishimoto, and each of them, in and to the following:

(1) A title guaranty policy, No. 1075, in the amount of $6,300, dated October 23, 1924, issued by the Central Guaranty Mortgage & Title Company, Rutherford, New Jersey;

(2) A fire insurance policy, No. 6970, in the amount of $4,500, issued by the Hartford Fire Insurance Company, Hartford, Connecticut; and

(3) An endowment policy, No. 7927424, in the face amount of $2,000, issued by the New York Life Insurance Company, New York, New York;

is property within the United States owned or controlled by nationals of a designated enemy country (Japan);

And determining that the property described in subparagraph 3–b and 3–c above is necessary for the maintenance or safeguarding of other property (namely, that property described in subparagraph 3–a above) belonging to the same nationals of the same designated enemy country and subject to vesting (and in fact vested by this Order) pursuant to section 2 of said Executive Order;

And further 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 (Japan);

And having made all determinations and taken all action, after appropriate consultation and certification required by law, and deeming it necessary in the national interest,

Hereby vests in the Alien Property Custodian the property described above, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, 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 persons, 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 September 1, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43–14571; Filed, September 6, 1943; 10:43 a. m.]

OFFICE OF DEFENSE TRANSPORTATION.

[Supplementary Order ODT 3, Revised 61]

ELLIOTT BROTHERS TRUCKING COMPANY, INC. AND MASTEN TRUCKING COMPANY, INC.

COORDINATED OPERATIONS BETWEEN POINTS IN DELAWARE AND MARYLAND

Upon consideration of a plan for joint action filed with the Office of Defense Transportation by Elliott Brothers Trucking Company, Inc., Easton, Maryland, and Masten Trucking Company, Inc., Milford, Delaware, pursuant to § 501.9 of General Order ODT 3, Revised, as amended (7 F.R. 5445, 6689, 7694; 8 F.R. 4660), a copy of which plan is attached hereto as Appendix 1,[1] and

It appearing that the carriers propose by the plan to coordinate their operations as common carriers of property by motor vehicle between points in Delaware and Maryland, by suspending the transportation of certain shipments and by diverting traffic in such way as to produce increased lading and more efficient utilization of motor vehicles, and

It further appearing that the proposed coordination of operations is necessary in order to assure maximum utilization of the facilities, services, and equipment, and to conserve and providently utilize vital equipment, materials, and supplies, of the carriers, and to provide for the prompt and continuous movement of necessary traffic, the attainment of which purposes is essential to the successful prosecution of the war, *It is hereby ordered*, That:

1. The plan for joint action above referred to is hereby approved, and the carriers are directed to put the plan in operation forthwith, subject to the following provisions, which shall supersede any provisions of such plan that are in conflict therewith.

2. Each of the carriers forthwith shall file a copy of this order with the appropriate regulatory body or bodies having jurisdiction over any operations affected by this order, and likewise shall file, and publish in accordance with law, and continue in effect until further order, tariffs or supplements to filed tariffs, setting forth any changes in rates, charges, operations, rules, regulations and practices of the carrier which may be necessary to accord with the provisions of this order and of such plan; and forthwith shall apply to such regulatory body or bodies for special permission for such tariffs or supplements to become effective on the shortest notice lawfully permissible, but not prior to the effective date of this order.

3. Shipments diverted in execution of the plan shall be transported pursuant to the lawfully applicable rates, charges, rules, and regulations of the diverting carrier.

4. The provisions of this order shall not be so construed or applied as to require either carrier named herein to perform any service beyond its transportation capacity, or to authorize or require any act or omission which is in violation of any law or regulation, or to permit either carrier to alter its legal liability to any shipper. In the event that compliance with any term of this order, or effectuation of any provision of such plan, would conflict with, or would not be authorized under, the existing interstate or intrastate operating authority of either carrier named herein, such carrier forthwith shall apply to the appropriate regulatory body or bodies for the granting of such operating authority as may be requisite to compliance with the terms of this order, and shall prosecute such application with all possible diligence. The coordination of operations directed by this order shall be subject to the carriers' possessing or obtaining the requisite operating authority.

5. All records of the carriers pertaining to any transportation performed pursuant to this order and to the provisions

[1] Filed as part of original document.

of such plan shall be kept available for examination and inspection at all reasonable times by accredited representatives of the Office of Defense Transportation.

6. The plan for joint action hereby approved and all contractual arrangements made by the carriers to effectuate the plan shall not continue in operation beyond the effective period of this order.

7. Communications concerning this order should refer to "Supplementary Order ODT 3, Revised–61" and, unless otherwise directed, should be addressed to the Division of Motor Transport, Office of Defense Transportation, Washington, D. C.

8. This order shall become effective September 10, 1943, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 6th day of September 1943.

JOSEPH B. EASTMAN,
Director,
Office of Defense Transportation.

[F. R. Doc. 43–14570; Filed, September 6, 1943; 10:33 a. m.]

[Supplementary Order ODT 3, Revised 60]

SUBURBAN MOTOR FREIGHT, INC. AND PENNSYLVANIA TRUCK LINES, INC.

COORDINATED OPERATIONS IN OVER-THE-ROAD AND COLLECTION AND DELIVERY SERVICE

Upon consideration of a plan for joint action filed with the Office of Defense Transportation by Suburban Motor Freight, Inc., a corporation, of Columbus, Ohio, and Pennsylvania Truck Lines, Inc., a corporation, of Pittsburgh, Pennsylvania, pursuant to § 501.9 of General Order ODT 3, Revised, as amended (7 F.R. 3445, 6689, 7694; 8 F.R. 4660), a copy of which plan is attached hereto as Appendix 1,[1] and

It appearing that the carriers propose, by the plan, to coordinate their operations as common carriers of property by motor vehicles by suspending the transportation of certain shipments, and by diverting traffic to each other for transportation, in over-the-road service; by suspending the use of the terminal facilities, and operation of motor trucks in collection and delivery service, of Pennsylvania Truck Lines, Inc., at Wheeling, West Virginia, Detroit, Michigan, and Indianapolis, Indiana; and by providing that Suburban Motor Freight, Inc. will furnish terminal facilities and perform collection and delivery service for Pennsylvania Truck Lines, Inc. at those points, in such way as to produce increased lading and more efficient utilization of motor vehicles, and

It further appearing that the proposed coordination of operations is necessary in order to assure maximum utilization of the facilities, services and equipment, and to conserve and providently utilize vital equipment, materials and supplies, of the carriers, and to provide for the prompt and continuous movement of necessary traffic, the attainment of which purposes is essential to the successful prosecution of the war, *It is hereby ordered,* That:

1. The plan for joint action above referred to is hereby approved, and the carriers are directed to put the plan into operation forthwith, subject to the following provisions, which shall supersede any provisions of such plan that are in conflict therewith.

2. Each of the carriers shall forthwith file a copy of this order with the appropriate regulatory body or bodies having jurisdiction over any operations affected by this order, and likewise shall file, and publish in accordance with law, and continue in effect until further order, tariffs or supplements to filed tariffs, setting forth any changes in rates, charges, operations, rules, regulations and practices of the carrier which may be necessary to accord with the provisions of this order and of such plan; and forthwith shall apply to such regulatory body or bodies for special permission for such tariffs or supplements to become effective on the shortest notice lawfully permissible, but not prior to the effective date of this order.

3. Shipments diverted in execution of the plan shall be transported pursuant to the lawfully applicable rates, charges, rules, and regulations of the diverting carrier.

4. The provisions of this order shall not be so construed or applied as to require either carrier named herein to perform any service beyond its transportation capacity, or to authorize or require any act or omission which is in violation of any law or regulation, or to permit either carrier to alter its legal liability to any shipper. In the event that compliance with any term of this order, or effectuation of any provision of such plan, would conflict with, or would not be authorized under, the existing interstate or intrastate operating authority of either carrier named herein, such carrier forthwith shall apply to the appropriate regulatory body or bodies for the granting of such operating authority as may be requisite to compliance with the terms of this order, and shall prosecute such application with all possible diligence. The coordination of operations directed by this order shall be subject to the carriers' possessing or obtaining the requisite operating authority.

5. All records of the carriers pertaining to any transportation performed pursuant to this order and to the provisions of such plan shall be kept available for examination and inspection at all reasonable times by accredited representatives of the Office of Defense Transportation.

6. The plan for joint action hereby approved and all contractual arrangements made by the carriers to effectuate the plan shall not continue in operation beyond the effective period of this order.

7. Communications concerning this order should refer to "Supplementary Order ODT 3, Revised–60" and, unless otherwise directed, should be addressed to the Division of Motor Transport, Office of Defense Transportation, Washington, D. C.

8. This order shall become effective September 10, 1943, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 6th day of September 1943.

JOSEPH B. EASTMAN,
Director,
Office of Defense Transportation.

[F. R. Doc. 43–14569; Filed, September 6, 1943; 10:33 a. m.]

[1] Filed as part of original document.

OFFICE OF PRICE ADMINISTRATION.

LIST OF INDIVIDUAL ORDERS UNDER PRICE REGULATIONS

The following orders were filed with the Division of the Federal Register on September 2, 1943.

Order number and name:
- RPS 10, Order 4, revocation, Delta Chemical & Iron Co.
- MPR 163, Order 19, Bunn Woolen Co.
- MPR 163, Order 20, Bloombury Woolen Co., Inc.
- MPR 220, Order 5, M. Sheperd & Co.
- MPR 221, Order 1, William Carter Co.
- MPR 221, Order 2, Medlicott Co.
- MPR 246, Order 5, Amendment 1, Unadilla Silo Co., Inc.
- MPR 452, Order 1, White Motor Co.

Copies of these orders may be obtained from the Office of Price Administration.

ERVIN H. POLLACK,
Head, Editorial and Reference Section.

[F. R. Doc. 43–14479; Filed, September 3, 1943; 5:01 p. m.]

[Order 603 Under § 1499.3 (b) of GMPR]

GUTMAN BROS.

For the reasons set forth in an opinion issued simultaneously herewith, *It is ordered:*

§ 1499.2140 *Authorization of maximum prices governing sales of "Sally Nut and Fruit Bark (Dark Chocolate)" and "Sally Nut and Fruit Bark (Butter Milk Chocolate)", confectionery items, manufactured by Gutman Bros., New York, New York.* (a) That on and after the 4 day of September, 1943, Gutman Bros., of New York City, may sell its "Sally Nut and Fruit Bark (Dark Chocolate)" and its "Sally Nut and Fruit Bark (Butter Milk Chocolate)" to chain and syndicate stores at the respective maximum prices f. o. b. New York, New York of 37¢ and 39¢ per pound.

(b) That retailers of these items shall establish a maximum selling price not in excess of 60¢ per pound.

(c) That Gutman Bros. shall mail or otherwise supply to its purchasers at the time of or prior to the first delivery to such purchaser, a written notice as follows:

The Office of Price Administration has authorized us to sell our "Sally Nut and Fruit

Bark (Dark Chocolate)" and our "Sally Nut and Fruit Bark (Butter Milk Chocolate)" to chain and syndicate stores at the respective maximum prices f. o. b., New York, New York, of .37¢ and .39¢ per pound. You are authorized to sell these items at retail at a price not in excess of .60¢ per pound.

(d) This order may be amended or revoked at any time by the Office of Price Administration.

(e) This order shall become effective September 4, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 3d day of September 1943.

CHESTER BOWLES,
Acting Administrator.

[F. R. Doc. 43-14478; Filed, September 3, 1943; 5:02 p. m.]

LIST OF INDIVIDUAL ORDERS GRANTING ADJUSTMENTS, ETC., UNDER PRICE REGULATIONS

The following orders were filed with the Division of the Federal Register on September 3, 1943.

Order Number and Name

2d Rev. Maximum Export Price Regulation, Order 8, Hobson Miller Paper Co.

MPR 127, Order 12, Amendment 1, Wellington Sears Co.

MPR 157, Order 32, La France Industries of Frankford.

Copies of these orders may be obtained from the Office of Price Administration.

ERVIN H. POLLACK,
Head, Editorial and Reference Section.

[F R. Doc. 43-14505; Filed, September 4, 1943; 11:59 a. m.]

Regional, State and District Office Orders.

[Region III Order G-12 Under 18 (c), Amdt. 4]

FLUID MILK IN INDIANA

Amendment No. 4 to Order No. G-12 under § 1499.18 (c) of the General Maximum Price Regulation. Order adjusting the maximum prices of fluid whole milk sold at retail and wholesale in the State of Indiana.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) of the General Maximum Price Regulation, *It is hereby ordered*, That paragraph II be amended by the inclusion therein of a new subparagraph J as set forth below, and by the deletion of the County of Vigo from subparagraph C of paragraph II.

J. Notwithstanding the provisions of paragraph I and Schedule A hereof, the prices set forth in the following schedule shall be the only maximum prices for all sales and deliveries of approved fluid milk at wholesale and retail in the County of Vigo in the State of Indiana.

Type of delivery	Container	Size	Adjusted maximum prices
Retail	Glass or paper	One quart or multiples thereof	13½¢ per quart.
Retail	Glass or paper	One pint	8¢ per pint.
Retail	Glass or paper	One-half pint	5¢ per one-half pint.
Wholesale	Glass or paper	One quart or multiples thereof	11½¢ per quart.
Wholesale	Glass or paper	One pint	6½¢ per pint.
Wholesale	Glass or paper	One-half pint	3¼¢ per one-half pint.

This amendment to order No. G-12 shall become effective August 16, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued: August 16, 1943.

CLIFFORD J. HOUSER,
Acting Regional Administrator.

[F. R. Doc. 43-14443; Filed, September 3, 1943; 11:34 a. m.]

[Region III Order G-18 Under 18 (c), Amdt. 4]

FLUID MILK IN KENTUCKY

Amendment No. 4 to Order No. G-18 under § 1499.18 (c), as amended, of the General Maximum Price Regulation. Adjustment of the maximum prices of fluid whole milk and special milk sold at retail and wholesale in the State of Kentucky.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) of the General Maximum Price Regulation, *It is hereby ordered*, That subparagraph 3 of paragraph D of section I be amended to read as set forth below and paragraph G of section I be renumbered as paragraph I and amended to read as set forth below. Section I is further amended by the inclusion therein of new paragraphs G and H as set forth below.

I. * * *

D. * * *

3. Any person may sell or deliver approved fluid milk at retail or wholesale in the Counties of Boyd and Greenup in the State of Kentucky at: (i) The maximum prices established for him under § 1499.2 of the General Maximum Price Regulation, or (ii) The maximum prices established for him under any previous order issued by the Regional Administrator of Region III, or (iii) The prices set forth in the following schedule, whichever are greater:

Type of delivery	Container	Size	Adjusted maximum prices
Retail	Glass or other	One gallon or multiples thereof	52¢ per gallon.
Retail	Glass or paper	One-half gallon or multiples thereof	30¢ per half-gallon.
Retail	Glass or paper	One quart or multiples thereof	15½¢ per quart.
Retail	Glass or paper	One pint	10¢ per pint.
Retail	Glass or paper	One-half pint	7¢ per half-pint.
Wholesale	Glass or other	One gallon or multiples thereof	49¢ per gallon.
Wholesale	Glass or paper	One-half gallon or multiples thereof	27¢ per half-gallon.
Wholesale	Glass or paper	One quart or multiples thereof	13½¢ per quart.
Wholesale	Glass or paper	One pint	8½¢ per pint.
Wholesale	Glass or paper	One-half pint	4½¢ per half-pint.

G. Any person may sell or deliver approved fluid milk at retail or wholesale in the County of McCreary in the State of Kentucky at: (1) The maximum prices established for him under § 1499.2 of the General Maximum Price Regulation, or (2) The maximum prices established for him under any previous order issued by the Regional Administrator of Region III, or (3) The prices set forth in the following schedule, whichever are greater:

Type of delivery	Container	Size	Adjusted maximum prices
Retail	Glass or other	One gallon or multiples thereof	51¢ per gallon.
Retail	Glass or paper	One-half gallon or multiples thereof	28¢ per half-gallon.
Retail	Glass or paper	One quart or multiples thereof	15¢ per quart.
Retail	Glass or paper	One pint	9¢ per pint.
Retail	Glass or paper	One-half pint	7¢ per half-pint.
Wholesale	Glass or other	One gallon or multiples thereof	48¢ per gallon.
Wholesale	Glass or paper	One-half gallon or multiples thereof	25¢ per half-gallon.
Wholesale	Glass or paper	One quart or multiples thereof	13¢ per quart.
Wholesale	Glass or paper	One pint	8¢ per pint.
Wholesale	Glass or paper	One-half pint	4½¢ per half-pint.

H. Any person may sell or deliver approved fluid milk at retail or wholesale in the County of Fayette in the State of Kentucky at: (1) The maximum prices established for him under § 1499.2 of the General Maximum Price Regulation, or (2) The maximum prices established for him under any previous order issued by the Regional Administrator of Region III, or (3) The prices set forth in the following schedule, whichever are greater:

Type of delivery	Container	Size	Adjusted maximum prices
Retail	Glass or other	One gallon or multiples thereof	52¢ per gallon.
Retail	Glass or paper	One quart or multiples thereof	14¢ per quart.
Retail	Glass or paper	One pint	8¢ per pint.
Retail	Glass or paper	One-half pint	6¢ per half-pint.
Wholesale	Glass or other	One gallon or multiples thereof	46¢ per gallon.
Wholesale	Glass or paper	One quart or multiples thereof	12¢ per quart.
Wholesale	Glass or paper	One pint	6½¢ per pint.
Wholesale	Glass or paper	One-half pint	3¾¢ per half-pint.

I. Any person may sell or deliver approved fluid milk at retail or wholesale in any County in the State of Kentucky not specifically mentioned in paragraphs A, B, C, D, E, F, G or H of this section I at: (1) The maximum prices established for him under § 1499.2 of the General Maximum Price Regulation, or (2) The maximum prices established for him under any previous order issued by the Regional Administrator of Region III, or (3) The prices set forth in the following schedule, whichever are greater:

Type of delivery	Container	Size	Adjusted maximum prices
Retail	Glass, paper or other.	One gallon or multiples thereof	48¢ per gallon.
Retail	Glass or paper	One quart or multiples thereof	13¢ per quart.
Retail	Glass or paper	One pint	7¢ per pint.
Retail	Glass or paper	One-half pint	5¢ per one-half pint.
Wholesale	Glass, paper or other.	One gallon or multiples thereof	40¢ per gallon.
Wholesale	Glass or paper	One quart or multiples thereof	11¢ per quart.
Wholesale	Glass or paper	One pint	5½¢ per pint.
Wholesale	Glass or paper	One-half pint	3¢ per one-half pint.

This amendment to Order No. G–18 shall become effective August 16, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued: August 16, 1943.

CLIFFORD J. HOUSER,
Acting Regional Administrator.

[F. R. Doc. 43–14444; Filed, September 3, 1943; 11:33 a. m.]

[Region III Order G–25 Under 18 (c), Amdt. 3]

FLUID MILK IN OHIO

Amendment No. 3 to Order No. G–25 under § 1499.18 (c) of the General Maximum Price Regulation. General order adjusting the maximum prices of approved fluid milk and special milk in the State of Ohio.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region III of the Office of Price Administration by § 1499.18 (c) of the General Maximum Price Regulation, and § 1351.807 of Maximum Price Regulation No. 280, Order No. G–25 under § 1499.18 (c) of the General Maximum Price Regulation is hereby amended in the following respects:

(a) Paragraph I of schedule A is amended to read as follows:

I. Adjusted maximum prices for the sale of approved fluid milk at retail or wholesale in the Counties of Butler, Columbiana, Cuyahoga, Hamilton, Lucas, Mahoning, Montgomery, Portage, Stark and Summit, and in the Townships of Colerain, Meade, Pease, Pultney, Richland and York in the County of Belmont; the Townships of Bainbridge, Chardon, Chester, Munson and Russell in the County of Geauga; the Townships of Cross Creek, Island Creek, Knox, Saline, Steubenville, Warren and Wells in the County of Jefferson; the Townships of Concord, Kirtland, Mentor, Painsville and Willoughby in the County of Lake; the Townships of Avon, Avon Lake, Black River, Carlisle, Columbia, Eaton, Elyria, Grafton, LaGrange, Ridgeville and Sheffield in the County of Lorain; the Townships of Brunswick, Granger, Hinckley, Liverpool, Sharon and Wadsworth in the County of Medina; the Townships of Bazetta, Braceville, Brookfield, Champion, Fowler, Hartford, Howland, Hubbard, Liberty, Lordstown, Newton, Southington, Vienna, Warren and Weathersfield in the County of Trumbull; and the Townships of Lake, Perrysburg, and Ross in the County of Wood, all in the State of Ohio.

Type of delivery	Container	Size	Adjusted maximum price
Retail	Glass or other	One gallon or multiples thereof	51¢ per gallon.
Retail	Glass or paper	One-half gallon or multiples thereof	28¢ per one-half gallon.
Retail	Glass or paper	One quart or multiples thereof	15¢ per quart.
Retail	Glass or paper	One pint	9¢ per pint.
Retail	Glass or paper	One-half pint	7¢ per one-half pint.
Wholesale	Glass or other	One gallon or multiples thereof	48¢ per gallon.
Wholesale	Glass or paper	One-half gallon or multiples thereof	25¢ per one-half gallon.
Wholesale	Glass or paper	One quart or multiples thereof	13¢ per quart.
Wholesale	Glass or paper	One pint	8¢ per quart.
Wholesale	Glass or paper	One-half pint	4¢ per one-half pint.

(b) Paragraph III of schedule A is amended by the insertion of the parenthetical phrase "except Salisbury Township" after the County of Meigs.

(c) A new paragraph VI is added to section A to read as set forth below.

VI. Adjusted maximum prices for the sale of approved fluid milk at retail or wholesale in the Townships of Addison, Cheshire, Clay, Gallipolis, Guyan and Ohio in the County of Gallia; the Townships of Fayette, Hamilton, Perry, Rome, Union and Upper in the County of Lawrence; and the Township of Salisbury in the County of Meigs in the State of Ohio.

Type of delivery	Container	Size	Adjusted maximum price
Retail	Glass or other	One gallon or multiples thereof	52¢ per gallon.
Retail	Glass or paper	One-half gallon or multiples thereof	30¢ per half-gallon.
Retail	Glass or paper	One quart or multiples thereof	15½¢ per quart.
Retail	Glass or paper	One pint	10¢ per pint.
Retail	Glass or paper	One-half pint	7¢ per half-pint.
Wholesale	Glass or other	One gallon or multiples thereof	49¢ per gallon.
Wholesale	Glass or paper	One-half gallon or multiples thereof	27¢ per half-gallon.
Wholesale	Glass or paper	One quart or multiples thereof	13½¢ per quart.
Wholesale	Glass or paper	One pint	8½¢ per pint.
Wholesale	Glass or paper	One-half pint	4½¢ per half-pint.

(d) Any person who changes his price or prices for the sale of approved fluid milk at retail or wholesale by virtue of the provisions of this amendment shall give notice and report of such change of price in the manner provided in Order No. G–25 under § 1499.18 (c) of the General Maximum Price Regulation as originally issued.

(e) This Amendment No. 3 shall become effective August 16, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued: August 16, 1943.

CLIFFORD J. HOUSER,
Acting Regional Administrator.

[F. R. Doc. 43–14447; Filed, September 3, 1943; 11:33 a. m.]

[Region VIII Order G–3 Under 18 (c), Amdt. 27]

FLUID MILK IN THE STATE OF WASHINGTON

Amendment No. 27 to Order No. G–3 under § 1499.18 (c) as amended of the General Maximum Price Regulation (formerly Order No. 4 under section 18 (c) of the General Maximum Price Regulation as amended). Fluid milk prices at wholesale and retail in the State of Washington.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation; *It is hereby ordered,* That Order No. G–3 under § 1499.18 (c) as

amended of the General Maximum Price Regulation (formerly order No. 4 under section 18 (c) of the General Maximum Price Regulation as amended) be amended as set forth below:

(a) Paragraph (1) of Order No. G–3 under § 1499.18 (c) as amended of the General Maximum Price Regulation (formerly Order No. 4 under section 18 (c) of the General Maximum Price Regulation as amended), as amended, is hereby further amended by adding at the end thereof the following:

THE COUNTY OF OKANOGAN

[Not less than 3.6% milk fat]

Quantity	Wholesale delivered price	Retail price
Gallon	$0.40	$0.48
Quart	.11	.13
Pint	.07	.08
Half-pint	.03	.05

This amendment shall become effective upon its issuance.

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

Issued: August 16, 1943.

BEN C. DUNIWAY,
Acting Regional Administrator.

[F. R. Doc. 43–14442; Filed, September 3, 1943; 11:33 a. m.]

[Region VIII Order G–41 Under 18 (c)]

FIREWOOD IN EUGENE, OREGON, AREA

Order No. G–41 under § 1499.18 (c) as amended, of the General Maximum Price Regulation. Adjusted maximum prices for firewood sold by certain mills in the area of Eugene, Oregon.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administration of the Office of Price Administration by § 1499.18 (c) as amended, of the General Maximum Price Regulation; *It is hereby ordered:*

(a) The maximum prices as established by section 2 of the General Maximum Price Regulation or by any previous order issued pursuant to such regulation, or by any supplementary regulation thereto, for mills located in the area of Eugene, Oregon, which did not make rail shipments of mill waste during March, 1942, for sales and deliveries of sawdust to the Commercial Coal Sales Company, Portland, Oregon, or to any other seller of firewood in Portland operating under an OPA "pool" adjustment order, are hereby modified, so that the maximum price therefor shall be $.75 per unit, f. o. b. mill.

(b) This adjusted maximum price shall not include the initial cost of conditioning rail cars for the shipment of sawdust but shall include costs of reconditioning. Initial costs of conditioning, when furnished by the mills, may be separately charged as an addition to the adjusted maximum price.

(c) *Definitions.* (1) "Eugene area" as herein used means that area in and around Eugene to which the Eugene-Portland freight rate of $2.31 per unit, or a lower freight rate to Portland, apply.

(d) No mill affected by this order shall evade any provisions hereof by changing its customary allowance, discounts or other price differentials unless such change results in a lower price.

(e) This order may be revoked, amended or corrected at any time. This order shall become effective August 17, 1943.

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

Issued this 17th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14448; Filed, September 3, 1943; 11:32 a. m.]

[Region VIII Order G–42 Under 18 (c)]

FIREWOOD IN FERRY COUNTY, WASHINGTON

Order No. G–42 under section 18 (c) of the General Maximum Price Regulation. Certain firewood in Ferry County, Washington.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by section 18 (c) as amended, of the General Maximum Price Regulation, *It is hereby ordered;*

(a) The maximum prices for certain sales and deliveries of specified kinds of firewood in Ferry County, Washington, as established by sections 2 and 3 of the General Maximum Price Regulation or by any previous order issued pursuant to such regulation or to any supplementary regulation thereto, are hereby modified so that the maximum prices therefor shall be the prices set forth in paragraph (b).

(b) The maximum prices for sales of the types of firewood specified below delivered to the premises of the consumer at any point in Ferry County, Washington, shall be:

(1) For fir, tamarack, and pine forest wood cut in 4 ft. lengths, $8.00 per cord;

(2) For fir, tamarack, and pine forest wood cut to 16 in. lengths or less, $3.50 per rick;

(3) For fir, tamarack, and pine tie slabs cut in 4 ft. lengths or longer, $6.00 per cord.

(c) If in March, 1942, the seller had an established practice of giving allowances, discounts, or other price differentials to certain classes of purchasers, he must continue such practice, and the maximum prices fixed by this order must be reduced to reflect such allowances, discounts, and other price differentials.

(d) Violations of this order shall subject the violator to all of the criminal and civil penalties provided by the Emergency Price Control Act of 1942, as amended.

(e) This order may be revoked, amended, or corrected at any time.

This order shall become effective upon issuance.

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

Issued this 17th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14449; Filed, September 3, 1943; 11:33 a. m.]

[Region I Order G–7 Under Rev. MPR 122, Amdt. 3]

COAL IN THE METROPOLITAN BOSTON AREA

Amendment No. 3 to Order No. G–7 under Revised Maximum Price Regulation 122. Solid fuels sold and delivered by dealers. Bituminous coal; Metropolitan Boston Area.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region I of the Office of Price Administration by § 1340.260 of Revised Maximum Price Regulation No. 122, subparagraph (5) of paragraph (k) of Region I Order No. G–7 under Revised Maximum Price Regulation No. 122 is hereby amended to read as follows:

(5) "Bituminous Coal Division" means the Bituminous Coal Division of the United States Department of the Interior as it existed under the Bituminous Coal Act of 1937, as amended, and all references to terms defined by the Bituminous Coal Division are to the definitions thereof which were in effect (or established) as of midnight August 23, 1943. All references to producing districts are to the geographical coal producing districts as defined in the Bituminous Coal Act of 1937, as amended, as they were in effect (or established) as of midnight August 23, 1943.

This Amendment No. 3 to Order No. G–7 shall become effective August 24, 1943.

Issued this 20th day of August 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

K. B. BACKMAN,
Regional Administrator.

[F. R. Doc. 43–14511; Filed, September 4, 1943; 12:00 p. m.]

[Region I Order G–8 Under Rev. MPR 122, Amdt. 1]

BITUMINOUS COAL IN WORCESTER, MASS. AREA

Amendment No. 1 to Order No. G–8 under Revised Maximum Price Regulation 122. Solid fuels sold and delivered by dealers. Straight run of mine bituminous coal; Worcester, Massachusetts Area.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region I of the Office of Price Administration by §§ 1340.259 (a) (1) and 1340.260 of Revised Maximum Price Regulation No. 122, subparagraph (4) of paragraph (d) of Region I Order No. G–8 under Revised Maximum Price Regulation No. 122 is hereby amended to read as follows:

(4) "Bituminous Coal Division" means the Bituminous Coal Division of the United States Department of the Interior as it existed under the Bituminous Coal Act of 1937, as amended, and all references to terms defined by the Bituminous Coal Division are to the definitions thereof which were in effect (or established) as of midnight August 23, 1943. All references to Producing Districts are to the geographical coal producing districts as defined in the Bituminous Coal Act of 1937, as amended, as they were in effect (or established) as of midnight August 23, 1943.

This Amendment No. 1 to Order No. G-8 shall become effective August 24, 1943.

Issued this 20th day of August 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

K. B. BACKMAN,
Regional Administrator.

[F. R. Doc. 43-14512; Filed, September 4, 1943; 11:59 a. m.]

[Connecticut Order G-1 Under MPR 154]

ICE IN CONNECTICUT

Connecticut District Office, Region I, Order No. G-1 under Maximum Price Regulation No. 154, as amended. Ice in Connecticut.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Connecticut District Office of the Office of Price Administration by § 1393.8 (e) of Maximum Price Regulation No. 154, and by General Order No. 32: *It is hereby ordered:*

(a) The maximum prices established by §§ 1393.1 and 1393.12 of Maximum Price Regulation No. 154, as amended, for sales of ice cubes, sized ice and shaved or crushed ice sold or delivered in the State of Connecticut, shall be the maximum prices established by §§ 1393.1 and 1393.12 of Maximum Price Regulation No. 154, as amended, or the prices specified in the following schedule, whichever are higher.

Kind of ice	Type of sale	Price
Ice Cubes	Quantity delivered sale	$0.75 per bushel.
Ice Cubes	Retail delivered sale	$1.00 per bushel.
Ice Cubes	Platform sale	$0.75 per bushel.
Sized Ice No. 1 and No. 2	Delivered in 2 bushel bags	$0.50 per bag.
Sized Ice No. 3 and No. 4	Delivered in 2 bushel bags	$0.60 per bag.
Shaved or Crushed Ice	Delivered in 45 lb. tubs	$0.25 per tub.
Shaved or Crushed Ice	Delivered in 2 bushel bags	$0.50 per bag.

(b) The maximum prices for sales or deliveries of ice cubes, sized ice and shaved or crushed ice other than those specified in the above schedule in paragraph (a) of this order shall be those established under Maximum Price Regulation No. 154, as amended.

(c) As used in this order, the term:

(1) "Ice cubes" means cubes of ice processed from block ice by electrical or mechanical means, between 1 and 1½ inches along any edge.

(2) "Quantity delivered sale" of ice cubes means a sale of at least one bushel per day delivered to a purchaser at the purchaser's receiving point (other than the seller's place of business).

(3) "Retail delivered sale" of ice cubes means a sale of less than one bushel per day delivered to a purchaser at the purchaser's receiving point (other than the seller's place of business).

(4) "Platform sale" of ice cubes means a sale of any quantity delivered to a purchaser at the seller's place of business.

(5) "Sized ice" means ice crushed at the central plant of the ice company and screened by various means into three or more uniform sizes from snow to pieces about the size of egg coal. Numbers 1 and 2 sized ice are small enough to pass through a 1 inch mesh screen. Numbers 3 and 4 sized ice will not pass through a 1 inch mesh screen.

(6) "Shaved or crushed ice" means the product commonly known as such, whether it has been manually broken by a hand shaver or automatically broken by a rotary crusher, no further processing taking place as to size.

(d) Prices lower than those established by this order may be charged, offered, demanded or paid.

(e) On or before September 24, 1943, each seller, one or more of whose maximum prices have been increased by this order, shall post his increased maximum prices in the following manner: In the case of delivered sales, by posting the maximum price on the side of his delivery vehicle in such a manner as to be clearly visible to the purchaser; in the case of platform sales, by posting in his place of business, in a place and manner plainly visible to the purchaser, a placard or card setting forth such maximum price.

(f) This order may be revoked, amended or corrected at any time.

(g) This order shall become effective August 24, 1943, at 12:01 a. m.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 17th day of August 1943.

ANTHONY F. ARPAIA,
Acting District Director.

[F .R. Doc. 43-14509; Filed, September 4, 1943; 12:00 p. m.]

[Region III Order G-31 Under 18 (c)]

BREAD IN ST. JOSEPH COUNTY, IND.

Revised Order No. G-31 under § 1499.18 (c) of the General Maximum Price Regulation. Adjustment of wholesale prices of rye, whole wheat and cracked wheat bread in St. Joseph County, Indiana. (3-18 (c)-G-31-4.)

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by virtue of § 1499.18 (c) of the General Maximum Price Regulation; *It is hereby ordered:*

(a) Any seller at wholesale may charge and receive not to exceed 9¢ per 16 ounce loaf for rye, whole wheat or cracked wheat bread when such sale and delivery pursuant thereto occurs within the limits of St. Joseph County, Indiana.

(b) Notwithstanding the provisions of section (a) above, any seller at wholesale of rye, whole wheat or cracked wheat bread within St. Joseph County, Indiana, whose present legally established maximum price per 16 ounce loaf is in excess of 9¢, may continue to charge and receive such higher legally established maximum price.

(c) This order may be amended, modified or revoked at any time by the Office of Price Administration.

This order shall become effective August 16, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued August 16, 1943.

BIRKETT L. WILLIAMS,
Regional Administrator.

[F. R. Doc. 43-14508; Filed, September 4, 1943; 12:02 p. m.]

[Region VIII Order G-13 Under 18 (c), Amdt. 1]

FLUID MILK IN SEATTLE, WASH.

Amendment No. 1 to Order No. G-13 under § 1499.18 (c) as amended of the General Maximum Price Regulation (formerly Order No. 17 under section 18 (c) of the General Maximum Price Regulation as amended). Certain fluid milk prices at wholesale and retail in and about the City of Seattle, Washington.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation: *It is hereby ordered,* That Order No. G-13 under § 1499.18 (c) as amended of the General Maximum Price Regulation (formerly Order No. 17 under section 18 (c) of the General Maximum Price Regulation as amended) be amended as set forth below:

(a) Paragraph (1) is hereby amended by adding at the end thereof a new subparagraph to be designated (c) and to read as follows:

(c) The maximum price for fluid milk sold and delivered to public schools in the City of Seattle in glass or paper containers shall be as follows:

Container size: Standard Grade Milk Half-Pint. Milk fat: 4%. Price: $.0365.

This amendment shall become effective upon issuance.

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

Issued this 19th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43-14513; Filed, September 4, 1943; 12:01 p. m.]

[Region VIII Order G–23 Under 18 (c), Amdt. 2]

TRANSPORTATION OF FRUITS AND VEGETABLES IN CALIFORNIA

Amendment No. 2 to Order No. G–23 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Adjusted maximum prices for the transportation of certain fruits and vegetables by motor carriers other than common carriers.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation; *It is hereby ordered*, That Order No. G–23 under § 1499.18 (c) as amended of the General Maximum Price Regulation be amended in the following particulars:

Paragraph (e) is redesignated (f).

A new paragraph, designated (e), is inserted after paragraph (d), to read as follows:

(e) In addition to the adjusted maximum price prescribed by this order, any carrier subject to this order may make an additional charge at the rate of $4.00 per hour for the time in excess of 4 hours consumed in performing the loading or unloading of any motor vehicle used for the transportation of the fruits and vegetables listed in this order or empty containers therefor after the arrival of the motor vehicle at the cannery, cold storage plant, processing plant, packing shed or other point at roadside, orchard or ranch at which the loading or unloading is to be performed and after the carrier has notified the shipper or consignee of such arrival.

This amendment shall become effective upon its issuance.

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

Issued this 12th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14514; Filed, September 4, 1943; 12:01 p. m.]

[Region VIII Order G–24 Under 18 (c), Amdt. 1]

CHARCOALS MANUFACTURED BY GEORGE ORAVETZ & SON, INC.

Amendment No. 1 to Order No. G–24 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Resale of certain charcoals manufactured by George Oravetz & Son, Inc.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation, it is hereby ordered that paragraph (a) (2) of Order No. G–24 under § 1499.18 (c) as amended of the General Maximum Price Regulation be amended to read as set forth below:

(2) Fir wood lump charcoal 70/100ths of a cent per pound. The seller may also charge a deposit not to exceed $0.15 per bag, to be refunded if the bag is returned in a usable condition.

This amendment shall become effective upon its issuance.

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

Issued this 21st day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14506; Filed, September 4, 1943; 12:01 p. m.]

[Region VIII Order G–25 Under 18 (c)]

FLUID MILK IN BEND, OREGON

Amendment No. 5 to Order No. G–25 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Fluid milk at wholesale and retail in the State of Oregon and certain portions of the State of Washington.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation; *It is hereby ordered*, That Order No. G–25 under § 1499.18 (c) as amended of the General Maximum Price Regulation be amended as set forth below:

(a) Paragraph (f) is hereby amended to read as follows:

(f) No seller affected by this order shall change his customary allowances or discounts unless such change results in a lower price, except that sellers located in the city of Bend in the state of Oregon may eliminate discounts.

This amendment shall become effective upon isuance.

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

Issued this 19th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14507; Filed, September 4, 1943; 12:00 p. m.]

[Region VIII Order G–4 Under MPR 333]

EGGS IN DESIGNATED CALIFORNIA AREAS

Order No. G–4 under Maximum Price Regulation No. 333 as amended. Eggs and egg products.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1429.63 of Maximum Price Regulation No. 333, as amended, *It is hereby ordered:*

(a) That the adjusted maximum price for sales of consumer and procurement grade shell eggs in the counties of Sonoma, Napa, Solano, Contra Costa, Marin, Alameda, San Mateo, Santa Clara, Santa Cruz, San Benito and Monterey in the State of California, shall be the maximum price for shell eggs as specified in §§ 1429.67, 1429.68 and 1429.69 of Maximum Price Regulation No. 333, as amended, for the City of San Francisco in the State of California.

(b) That the adjusted maximum price for sales of consumer and procurement grade shell eggs in the counties of Shasta, Tehama, Plumas, Butte, Glenn, Colusa, Sutter, Yuba, Yolo, Sacramento, San Joaquin, Stanislaus, Tuolumne, Calaveras, Amador and the portions of the counties of Eldorado, Placer, Nevada and Sierra situated west of the summit of the Sierra Nevada, in the State of California, shall be the maximum price for shell eggs as specified in §§ 1429.67, 1429.68 and 1429.69 of Maximum Price Regulation No. 333, as amended, for the City of San Francisco in the State of California, minus one-half cent per dozen.

(c) This order may be revoked, amended or corrected at any time.

This order shall become effective upon its issuance.

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

Issued this 11th day of August 1943.

L. F. GENTNER,
Acting Regional Administrator.

[F. R. Doc. 43–14510; Filed, September 4, 1943; 12:01 p. m.]

LIST OF COMMUNITY CEILING PRICE ORDERS UNDER GENERAL NO. 51

The following orders under General Order No. 51 were filed with the Division of the Federal Register on August 25, 1943.

III

Cincinnati Order No. 2, Amd. 3, Filed 2:56 p. m.
Cincinnati Order No. 3, Amd. 6, Filed 2:56 p. m.

The following orders under General Order No. 51 were filed with the Division of the Federal Register on August 27, 1943.

I

Boston Order No. 4, Amd. 3, Filed 12:30 p. m.

II

New York Order No. 5, Amd. 1, Filed 12:33 p. m.

III

Grand Rapids Order No. 4, Amd. 3, Correction Filed 12:31 p. m.
Charleston Order No. 15, Filed 12:30 p. m.
Louisville Order 3, Amd. 4, Filed 12:46 p. m.
Louisville Revised Order No. 3, Filed 12:29 p. m.
Louisville Order No. 4, Amd. 1, Filed 12:47 p. m.
Louisville Order No. 5, Amd. 1, Filed 12:49 p. m.
Louisville Order No. 6, Amd. 1, Filed 12:48 p. m.
Louisville Order No. 7, Amd. 1, Filed 12:47 p. m.

IV

South Carolina Order No. 5, Amd. 1, Filed 12:32 p. m.
South Carolina Order No. 6, Amd. 1, Filed 12:32 p. m.
South Carolina Order No. 7, Amd. 1, Filed 12:32 p. m.
Charlotte N. C. Order No. 9, Filed 12:30 p. m.

V

Tulsa Order No. G–4, Filed 12:49 p. m.

VI

Peoria Order No. 3, Amd. 3, Filed 12:31 p. m.
Springfield Order No. 14, Filed 12:50 p. m.
Springfield Order No. 15, Filed 12:46 p. m.
Springfield Order No. 16, Filed 12:28 p. m.
North Platte Order No. 7, Filed 12:55 p. m.
Bismarck Order No. 7, Filed 12:46 p. m.
Bismarck Order No. 8, Filed 12:47 p. m.
Bismarck Order No. 9, Filed 12:48 p. m.

VII

Albuquerque N. Mex. Order No. 11, Filed 12:31 p. m.
Albuquerque N. Mex. Order No. 7, Amd. 3, Filed 12:31 p. m.

VIII

Los Angeles Order No. 4, Filed 12:49 p. m.
Phoenix Order No. 3, Revised, Filed 12:34 p. m.
Phoenix Order No. 4, Revised, Filed 12:33 p. m.

Copies of these orders may be obtained from the issuing offices.

ERVIN H. POLLACK,
Head, Editorial and Reference Section.

[F. R. Doc. 43–14504; Filed, September 4, 1943; 11:59 a. m.]

SECURITIES AND EXCHANGE COMMISSION.

[File Nos. 7–711 Through 7–721]

AMERICAN CABLE AND RADIO CORP., ET AL.

ORDER SETTING HEARING ON APPLICATIONS TO EXTEND UNLISTED TRADING PRIVILEGES

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 3rd day of September, A. D. 1943.

In the matter of applications by the Philadelphia Stock Exchange to extend unlisted trading privileges to: American Cable & Radio Corporation, common stock, $1 par value, File No. 7–711; American & Foreign Power Company, Inc., $7 cumulative 2nd preferred stock, Series A, no par value, File No. 7–712; Gulf Oil Corporation, capital stock, $25 par value, File No. 7–713; Morris & Essex Railroad Company, 7¾% non-cumulative guaranteed capital stock, $50 par value, File No. 7–714; National Supply Company, common stock, $10 par value, File No. 7–715; Pennsylvania Central Airlines Corp., common stock, $1 par value, File No. 7–716; Radio-Keith-Orpheum Corporation, common stock, $1 par value, File No. 7–717; South American Gold and Platinum Company, common stock, $1 par value, File No. 7–718; Standard Gas and Electric Company, $7 cumulative prior preference stock, no par value, File No. 7–719; Sylvania Electric Products, Inc., common stock, no par value, File No. 7–720; Twentieth Century-Fox Film Corporation, common stock, no par value, File No. 7–721.

The Philadelphia Stock Exchange, pursuant to section 12 (f) of the Securities Exchange Act of 1934, and Rule X-12F–1 promulgated thereunder, having made application to the Commission to extend unlisted trading privileges to the above-mentioned securities; and

The Commission deeming it necessary for the protection of investors that a hearing be held in this matter at which all interested persons be given an opportunity to be heard;

It is ordered, That the matter be set down for hearing at 10:00 a. m. on Monday, September 20, 1943, at the office of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia, Pennsylvania, and continue thereafter at such times and places as the Commission or its officer herein designated shall determine, and that general notice thereof be given; and

It is further ordered, That Robert P. Reeder, or any other officer or officers of the Commission named by it for that purpose, shall preside at the hearing on such matter. The officer so designated to preside at such hearing is hereby empowered to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, 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.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 43–14482; Filed, September 4, 1943; 9:50 a. m.]

SELECTIVE SERVICE SYSTEM.

[Order No. 115]

OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT PROJECT

DESIGNATION AS CAMP FOR CONSCIENTIOUS OBJECTORS

I, Lewis B. Hershey, Director of Selective Service, by virtue of the provisions of the Selective Training and Service Act of 1940 (54 Stat. 885, 50 U.S.C., Sup. 301–318, inclusive); E.O. No. 8675, 6 F.R. 831, E.O. No. 9279, 7 F.R. 10177, and the authority vested in me by the Chairman of the War Manpower Commission under Administrative Order No. 26, 7 F.R. 10512, hereby designate the Office of Scientific Research and Development Project to be work of national importance, to be known as Civilian Public Service Camp No. 115. Said project, located within several States, will be the base of operations for work under the supervision of the Office of Scientific Research and Development and registrants under the Selective Training and Service Act of 1940, who have been classified by their local boards as conscientious objectors to both combatant and non-combatant military service and have been placed in Class IV–E, may be assigned to said project in lieu of their induction for military service.

Men assigned to said project will be engaged in gathering basic research information for various medical and scientific purposes and will be under the direction of the Project Manager working under a contract with the Office of Scientific Research and Development. Men shall be assigned to and retained in camp in accordance with the provisions of the Selective Training and Service Act of 1940 and regulations and orders promulgated thereunder, as well as the regulations of the institution to which they may be assigned. Administrative and directive control shall be under the Selective Service System through the Camp Operations Division of National Selective Service Headquarters.

LEWIS B. HERSHEY,
Director.

AUGUST 31, 1943.

[F. R. Doc. 43–14568; Filed, September 6, 1943; 10:50 a. m.]

WAR FOOD ADMINISTRATION.

[Suspension Order FDA–NE–91 and FDA–NE–91–A]

CAMDEN ABATTOIR

TERMINATION OF TEMPORARY SUSPENSION

These proceedings were instituted by the issuance of a statement of charges in Docket No. FDA–NE–91 and an order for and notice of temporary suspension of slaughter permit in Docket No. FDA–NE–91–A, by the Acting Regional Administrator for the Northeast Region, on July 1, 1943.

In the statement of charges (FDA–NE–91), it was alleged that Louis Detofsky, Abraham Detofsky, Herman Detofsky, Milton Detofsky and Morris Detofsky, individually and as co-partners, doing business under the trade name of Camden Abattoir (the "respondents") had violated Meat Restriction Order 1 (7 F.R. 7839), issued by the Office of Price Administration on October 1, 1942, as amended, and Food Distribution Order 27 (8 F.R. 2785), issued by the Secretary of Agriculture on March 5, 1943, as amended, by slaughtering livestock for the delivery of meat during the quota periods January 1, 1943 to March 31, 1943, both dates inclusive, and April 1, 1943 to April 30, 1943, both dates inclusive, in excess of respondents' quotas. The functions of administering and enforcing the provisions of Meat Restriction Order 1, as amended, were transferred from the Office of Price Administration to the United States Department of Agriculture, by an order issued March 31, 1943, and effective April 1, 1943 (8 F.R. 4151).

In the order for and notice of temporary suspension of slaughter permit (Docket No. FDA–NE–91–A), it was alleged that respondents had violated Food Distribution Order 27, as amended, by filing false and fictitious figures on the application pursuant to which Slaughter Permit No. P–5 was issued to respondent by the Camden County (New Jersey) United States Department of Agriculture War Board.

Respondents did not file an answer but requested a hearing. Pursuant to such request, a hearing was held in both Dockets Nos. FDA–NE–91 and FDA–NE–91–A on July 16, 1943, at which respondents appeared.

On the basis of the evidence adduced at this hearing, it is hereby found that Louis Detofsky, Abraham Detofsky, Herman Detofsky, Milton Detofsky and Morris Detofsky, individually and as co-partners, doing business under the trade name of Camden Abattoir, 1425 South 4th Street, Camden, New Jersey, violated Meat Restriction Order 1, as amended, and Food Distribution Order 27, as amended, in the manner and to the extent alleged in the statement of charges and the order for and notice of temporary suspension of slaughter permit, respectively.

However, in view of the fact that respondents' slaughter permit was suspended on July 1, 1943, it appears that further suspension of respondents' slaughter of livestock for the delivery of meat is not necessary to conserve meat, including meat products, in the channels of distribution for essential war and civilian needs.

Therefore, it is ordered, That pursuant to the authority vested in the War Food Administrator (E.O. 9322, 8 F.R. 3807, as amended by E.O. 9334, 8 F.R. 5423), the temporary suspension of respondents' Permit No. P–5 be, and the same hereby is, terminated.

It is further ordered, That this order shall become effective at 12:01 a. m. e. w. t., September 2, 1943.

Issued this 2d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43–14527; Filed, September 4, 1943; 3:50 p. m.]

[Suspension Order FDA–NE–92 and FDA–NE–92–A]

D. A. GOTTLIEB & SONS

TERMINATION OF TEMPORARY SUSPENSION

These proceedings were instituted by the issuance of a statement of charges in Docket No. FDA–NE–92 and an order for and notice of temporary suspension of slaughter permit in Docket No. FDA–NE–92–A, by the Acting Regional Administrator for the Northeast Region, on July 1, 1943.

In the statement of charges (FDA–NE–92), it was alleged that D. A. Gottlieb & Sons, 416 Mt. Vernon Street, Camden, New Jersey (the "respondents") had violated Meat Restriction Order 1 (7 F.R. 7839), issued by the Office of Price Administration on October 1, 1942, as amended, and Food Distribution Order 27 (8 F.R. 2785), issued by the Secretary of Agriculture on March 5, 1943, as amended, by slaughtering livestock for the delivery of meat during the quota periods January 1, 1943 to March 31, 1943, both dates inclusive, April 1, 1943 to April 30, 1943, both dates inclusive, and May 1, 1943 to May 31, 1943, both dates inclusive, in excess of respondents' quotas. The functions of administering and enforcing the provisions of Meat Restriction Order 1, as amended, were transferred from the Office of Price Adminstration to the United States Department of Agriculture, by an order issued March 31, 1943, and effective April 1, 1943 (8 F.R. 4151).

In the order for and notice of temporary suspension of slaughter permit (Docket No. FDA–NE–92–A), it was alleged that respondents had violated Food Distribution Order 27, as amended, by filing false information on an application for a slaughter permit pursuant to which Permit No. P–7 was issued to respondents by the Camden County (New Jersey) United States Department of Agriculture War Board.

Respondents filed an answer and requested a hearing. Pursuant to such request, a hearing was held in Dockets Nos. FDA NE 92 and FDA NE 92–A on July 12, 1943, at which the respondents and a representative of the War Food Administration appeared.

On the basis of the evidence adduced at this hearing, it is hereby found that D. A. Gottlieb & Sons, 416 Mt. Vernon Street, Camden, New Jersey, violated Meat Restriction Order 1, as amended, and Food Distribution Order 27, as amended, in the manner and to the extent alleged in the statement of charges and the order for and notice of temporary suspension of slaughter permit, respectively.

However, in view of the fact that respondents' slaughter permit was suspended on July 1, 1943, it appears that further suspension of respondents' slaughter of livestock for the delivery of meat is not necessary to conserve meat, including meat products, in the channels of distribution for essential war and civilian needs.

Therefore, It is ordered, That pursuant to the authority vested in the War Food Administrator (E.O. 9322, 8 F.R. 3807, as amended by E.O. 9334, 8 F.R. 5423), the temporary suspension of respondents' Permit No. P–7 be, and the same hereby is, terminated.

It is further ordered, That this order shall become effective at 12:01 a. m., e. w. t., September 2, 1943.

Issued this 2d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43–14528; Filed, September 4, 1943; 3:50 p. m.]

[Suspension Order FDA–NE–93 and FDA–NE–93–A]

SIRIS ABATTOIRS

TERMINATION OF TEMPORARY SUSPENSION

These proceedings were instituted by the issuance of a statement of charges in Docket No. FDA–NE–93 and an order for and notice of temporary suspension of slaughter permit in Docket No. FDA–NE–93–A, by the Acting Regional Administrator for the Northeast Region, on July 2, 1943.

In the statement of charges (FDA–NE–93), it was alleged that Robert L. Siris, an individual doing business as Siris Abattoirs, 501 Jackson Street, Camden, New Jersey (the "respondent") had violated Meat Restriction Order 1 (7 F.R. 7839), issued by the Office of Price Administration on October 1, 1942, as amended, and Food Distribution Order 27 (8 F.R. 2785), issued by the Secretary of Agriculture on March 5, 1943, as amended, by slaughtering livestock for the delivery of meat during the quota periods January 1, 1943 to March 31, 1943, both dates inclusive, April 1, 1943 to April 30, 1943, both dates inclusive, and May 1, 1943 to May 31, 1943, both dates inclusive, in excess of respondent's quotas. The functions of administering and enforcing the provisions of Meat Restriction Order 1, as amended, were transferred from the Office of Price Administration to the United States Department of Agriculture, by an order issued March 31, 1943, and effective April 1, 1943 (8 F.R. 4151).

In the order for and notice of temporary suspension of slaughter permit (Docket No. FDA–NE–93–A), it was alleged that respondent had violated Food Distribution Order 27, as amended, by filing false information on an application for a slaughter permit pursuant to which Permit No. P–6 was issued to respondent by the Camden County (New Jersey) United States Department of Agriculture War Board.

Respondent filed an answer and requested a hearing. Pursuant to such request, a hearing was held in Dockets Nos. FDA–NE–93 and FDA–NE–93–A on July 12, 1943, at which the respondent and a representative of the War Food Administration appeared.

On the basis of the evidence adduced at this hearing, it is hereby found that Robert L. Siris, an individual doing business as Siris Abattoirs, 501 Jackson Street, Camden, New Jersey, violated Meat Restriction Order 1, as amended, and Food Distribution Order 27, as amended, in the manner and to the extent alleged in the statement of charges and the order for and notice of temporary suspension of slaughter permit, respectively.

However, in view of the fact that respondent's slaughter permit was suspended on July 2, 1943, it appears that further suspension of respondent's slaughter of livestock for the delivery of meat is not necessary to conserve meat, including meat products, in the channels of distribution for essential war and civilian needs.

Therefore, it is ordered, That pursuant to the authority vested in the War Food Administrator (E. O. 9322, 8 F.R. 3807, as amended by E. O. 9334, 8 F.R. 5423), the temporary suspension of respondent's Permit No. P–6 be, and the same hereby is, terminated.

It is further ordered, That this order shall become effective at 12:01 a. m., e. w. t., September 2, 1943.

Issued this 2d day of September 1943.

MARVIN JONES,
War Food Administrator.

[F. R. Doc. 43–14529; Filed, September 4, 1943; 3:50 p. m.]

[Suspension Order FDA-NE-97 and FDA-NE-97-A]

A. SCHLORER & SONS

TERMINATION OF TEMPORARY SUSPENSION

These proceedings were instituted by the issuance of a statement of charges in Docket No. FDA-NE-97 and an order for and notice of temporary suspension of slaughter permit in Docket No. FDA-NE-97-A, by the Acting Regional Administrator for the Northeast Region on July 3, 1943.

In the statement of charges (FDA-NE-97), it was alleged that A. Schlorer & Sons, 800 Chestnut Street, Camden, New Jersey, (the "respondent"), had violated Meat Restriction Order 1 (7 F.R. 7839), issued by the Office of Price Administration on October 1, 1942, as amended, and Food Distribution Order 27 (8 F.R. 2785), issued by the Secretary of Agriculture on March 5, 1943, as amended, by slaughtering livestock for the delivery of meat during the quota periods January 1, 1943 to March 31, 1943, both dates inclusive, and April 1, 1943 to April 30, 1943, both dates inclusive, in excess of respondent's quota. The functions of administering and enforcing the provisions of Meat Restriction Order 1, as amended, were transferred from the Office of Price Administration to the United States Department of Agriculture by an order issued March 31, 1943, and effective April 1, 1943 (8 F.R. 4151).

In the order for and notice of temporary suspension of slaughter permit (Docket No. FDA-NE-97-A), it was alleged that the respondent had violated Food Distribution Order 27, as amended, by filing an application containing false information, pursuant to which, Slaughter Permit No. 22-004-P-2 was issued to respondent by the Camden County (New Jersey) United States Department of Agriculture War Board.

Respondent did not file an answer but requested a hearing. Pursuant to such request, a hearing was held in both Dockets Nos. FDA-NE-97 and FDA-NE-97-A on July 12, 1943, at which the respondent and the representative of the War Food Administration appeared.

On the basis of the evidence adduced at this hearing, it is hereby found that A. Schlorer & Sons, a corporation, 800 Chestnut Street, Camden, New Jersey, violated Meat Restriction Order 1, as amended, and Food Distribution Order 27, as amended, in the manner and to the xtent alleged in the statement of charges and order for and notice of temporary suspension of slaughter permit, respectively.

However, in view of the fact that respondent's slaughter permit was suspended on July 3, 1943, it appears that further suspension of the respondent's slaughter of livestock for delivery of meat is not necessary to conserve meat, including meat products, in the channels of distribution for essential war and civilian needs.

Therefore, it is ordered, That pursuant to the authority vested in the War Food Administrator (E.O. 9322, 8 F.R. 3807, as amended by E.O. 9334, 8 F.R. 5423), the temporary suspension of respondent's Permit No. 22-004-P-2 be, and the same hereby is, terminated.

It is further ordered, That this order shall become effective at 12:01 a. m., e. w. t., September 2, 1943.

Issued this 2d day of September 1943.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 43-14530; Filed, September 4, 1943; 3:50 p. m.]

WAR PRODUCTION BOARD.

NOTICE TO BUILDERS AND SUPPLIERS OF ISSUANCE OF STOP CONSTRUCTION ORDERS STOPPING CONSTRUCTION OF CERTAIN PROJECTS

The War Production Board has issued certain stop construction orders listed in Schedule A below, stopping the construction of the projects affected. For the effect of each such order upon the construction of the project and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued September 3, 1943.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

Name and address of the builder	Location of project	Issuance date
Illinois Division of Highways, Springfield, Ill.	Lincoln, Ill.....	8/28/43
Illinois Division of Highways, Springfield, Ill.	Shelbyville, Ill..	8/28/43
Illinois Division of Highways, Springfield, Ill.	Albers & New Baden, Ill.	8/28/43
Indiana State Highway Commission, Indianapolis, Ind.	Ladoga, Ind.....	8/28/43
Illinois Division of Highways, Springfield, Ill.	Bartelso and Olive Branch, Ill.	8/28/43
Indiana State Highway Commission, Indianapolis, Ind.	Huntingburg, Ind.	8/28/43
Indiana State Highway Commission Indianapolis, Ind.	Pleasant Ridge & Warren, Ind.	8/28/43
Alabama State Highway Department, Montgomery, Ala.	Hall's Creek, Ala.	8/28/43
Pennsylvania Department of Highways, Harrisburg, Pa.	Euphrate, Pa....	8/27/43

[F. R. Doc. 43-14461; Filed, September 3, 1943; 4:50 p. m.]