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Washington, Wednesday, October 8, 1947

## TITLE 3—THE PRESIDENT PROCLAMATION 2749

COLUMBUS DAY, 1947

BY THE PRESIDENT OF THE UNITED STATES  
OF AMERICA  
A PROCLAMATION

WHEREAS, in this era of challenging scientific discoveries, new lanes of thinking are needed to reach understanding of undreamed-of forces, to solve new problems of world-community living, and to bring to bear upon human relationships in new and more effective ways the positive potentialities of our progress; and

WHEREAS inspiration in the quest for these new goals may be taken from the life and achievement of Christopher Columbus, who sought and who succeeded in finding new lanes across the ocean, new vistas for navigation, and new ways of understanding our planet; and

WHEREAS, in recognition of the vision and superb accomplishment of that admiral, who dared and strove and opened a new world, the Congress of the United States, by a joint resolution approved April 30, 1934 (48 Stat. 657), has authorized and requested the President to issue a proclamation designating October 12 of each year, the anniversary of the sighting of land by Columbus's intrepid crew, as Columbus Day:

NOW, THEREFORE, I, HARRY S. TRUMAN, President of the United States of America, by this proclamation designate Sunday, October 12, 1947, as Columbus Day, and I invite the people of the United States to observe the day in their homes or churches, or other suitable places, with appropriate ceremonies. I call upon officials of the Government to have the flag of the United States displayed on public buildings on Sunday, October 12, 1947, and I urge the school authorities and civic leaders of the Nation to organize Columbus Day exercises appropriate to commemorate that day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 6th day of October in the year of our Lord nineteen hundred and

[SEAL] forty-seven, and of the Independence of the United States the one hundred and seventy-second.

HARRY S. TRUMAN

By the President:

ROBERT A. LOVETT,  
*Acting Secretary of State.*

[F. R. Doc. 47-9087; Filed, Oct. 6, 1947; 2:38 p. m.]

## TITLE 24—HOUSING CREDIT

### Chapter VIII—Office of Housing Expediter

[Housing Expediter Premium Payments Reg. 8, Interpretation 2]

#### PART 805—PREMIUM PAYMENTS REGULATIONS UNDER VETERANS' EMERGENCY HOUSING ACT OF 1946

#### CAST IRON SOIL PIPE PRODUCTION: NATIONAL HOLIDAYS

The following interpretation is issued with respect to Housing Expediter Premium Payments Regulation 8:

Paragraph (a) (10) of § 805.8 *Cast iron soil pipe*, defines Saturday production as production attained on any Saturday which is the sixth day worked in a calendar week or on any Saturday which is the fifth day worked in a calendar week which includes a national holiday. For purposes of this paragraph, a national holiday is one which was recognized as a legal holiday by a clear preponderance of the States during the period August 1, 1946, through June 30, 1947. The following are holidays which, by this standard, qualify as national holidays:

1. January 1.
2. February 22.
3. May 30.
4. Labor Day.
5. October 12.
6. General Election Day.
7. November 11.
8. Thanksgiving Day.
9. Christmas Day.

Those national holidays which were not recognized by all the States (for example, May 30, October 12, and General Election Day) are not considered as holidays in those States where they were not so recognized. However, a producer in such a State or in any other State may substitute for each of these holidays any other holiday which was recognized as such, during the period August 1, 1946, through June 30, 1947, in the State where his plant is located.

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The above interpretation of the term "national holiday" shall also apply for purposes of paragraph (e) (2) (ii) (c).

**NOTE:** The Housing Expediter has, by administrative action, authorized any producer who has previously filed claims under EPPR-8 and who is entitled, by virtue of the above interpretation, to a larger amount than he previously claimed, to file amended claims covering such larger amount, provided that the amended claims are filed no later than November 15, 1947. The Housing Expediter's authorization has been granted subject to the following conditions:

For purposes of this authorization, an amended claim will be deemed to be filed on the date of mailing as evidenced by the postmark. Such amended claims shall be on Form NHA 14-65, and shall be mailed to Morris S. Verner, Jr., Office of Housing Expediter, Washington 25, D. C. No additional payment by reason of such amended claims will be authorized or made until notice of final action is sent by the Office of Housing Expediter to the Reconstruction Finance Corporation, after review of the final audit on all of the producer's claims.

Issued this 8th day of October 1947.

ADOLPH H. ZWERNER,  
General Counsel.

[F. R. Doc. 47-9119; Filed, Oct. 7, 1947; 10:44 a. m.]

## TITLE 26—INTERNAL REVENUE

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

#### Subchapter B—Estate and Gift Taxes

[T. D. 5577]

#### PART 81—REGULATIONS RELATING TO ESTATE TAX

##### RELEASE OF POWERS OF APPOINTMENT

In order to conform Regulations 105 (26 CFR, Part 81) to Public Law 112 (80th Congress, 1st Session), approved June 25, 1947, such regulations are amended as follows:

**PARAGRAPH 1.** There is inserted immediately following Public Law 393 (79th Congress, 2d Session), which was inserted in such regulations by Treasury Decision 5523, approved July 2, 1946, and before section 302 (f) of the Revenue Act of 1926 (as originally enacted) as set forth preceding § 81.24, the following:

PUBLIC LAW 112 (80TH CONGRESS, 1ST SESSION),  
APPROVED JUNE 25, 1947

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 403 (d) (3) of the Revenue Act of 1942 (relating to the release of certain powers of appointment) is hereby amended by striking out "July 1, 1947" wherever it appears and inserting in lieu thereof "July 1, 1948" \* \* \**

**PAR. 2.** Section 81.24 (b), added by Treasury Decision 5239, approved March 10, 1943, as amended by Treasury Decision 5523, approved July 2, 1946, is further amended as follows:

(A) By striking out "June 30, 1947" wherever it appears and inserting in lieu thereof "June 30, 1948".

(B) By striking from the first sentence of subparagraph (3) "(as amended by Public Law 393 (79th Congress), approved May 29, 1946)" and inserting in lieu thereof "(as amended by Public Law 112 (80th Congress), approved June 25, 1947)".

(C) By striking out "July 1, 1947" wherever it appears and inserting in lieu thereof "July 1, 1948".

(53 Stat. 467; 26 U. S. C. 3791)

Because of the technical nature of the amendments made herein, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under section 4 (a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the effective date limitation of section 4 (c) of said act.

This Treasury decision shall be effective upon filing with the Division of the Federal Register.

[SEAL] GEO. J. SCHOENEMAN,  
Commissioner of Internal Revenue.

Approved: September 30, 1947.

E. H. FOLEY, Jr.,  
Acting Secretary of the Treasury.

[F. R. Doc. 47-9053; Filed, Oct. 7, 1947; 8:55 a. m.]

#### Subchapter C—Miscellaneous Excise Taxes

[T. D. 5578]

#### PART 113—DOCUMENTARY STAMP TAXES

##### SPECIFIC EXEMPTIONS

On July 15, 1947 notice of proposed rule making relating to the specific exemptions provided in section 1802 (b) and (c) of the Internal Revenue Code from the tax imposed by section 1802 (b) on sales and transfers of capital stock was published in the FEDERAL REGISTER (12 F. R. 4683). No objection to the rules proposed having been received, the following amendments to Regulations 71 (26 CFR, Part 113) are hereby adopted. These amendments eliminate the requirement of various certificates and statements to cover the several exemptions under section 1802 (b) and (c) and in lieu thereof provide a single simplified form of exemption certificate. While the amendments specifically deal only with sales and transfers of stock they will permit the use of a similar simplified exemption certificate in the case of corresponding exempt transfers of bonds under section 3481 (a) and (b) of the Internal Revenue Code since § 113.65 of Regulations 71, as amended by Treasury Decision 5202, approved December 17, 1942 (25 CFR 113.65), makes the rules with respect to stock transfer tax exemptions applicable with respect to the corresponding bond transfer tax exemptions.

Regulations 71 (26 CFR, Part 113) are amended as follows:

**PARAGRAPH 1.** Section 113.35 (26 CFR 113.35) is amended to read as follows:

§ 113.35 *Specific exemptions provided in section 1802 (b)—(a) Stock deposited as collateral security.* (1) The tax does not apply to an agreement evidencing a deposit of certificates of stock as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited. The exemption applies also to transfers of stock to a nominee of the lender and from such nominee back to the lender, if the stock is at all times held

as collateral security for the loan; and to the return of the stock to the borrower by the lender or his nominee upon payment of the loan. The exemption does not apply, however, to deposits of stock as collateral security made otherwise than in connection with a money loan.

(2) The person making an exempt transfer under this paragraph shall furnish and attach to the certificate an exemption certificate in substantially the form prescribed in paragraph (h) of this section.

(b) *Return of stock loaned.* The tax does not apply to the return of stock loaned; but the person returning such stock shall furnish and attach to the certificate an exemption certificate in substantially the form prescribed in paragraph (h) of this section. (But see § 113.33 (b))

(c) *Transfer from customer to broker.*

(1) The mere delivery of a certificate of stock by a customer to his broker solely for the purpose of enabling such broker to sell the stock for the customer, where the broker has no ownership or interest therein, is exempt from stamp tax and does not require an exemption certificate. If, in the same circumstances, the stock is transferred to the name of the broker, or to the name of the broker's registered nominee, the transfer is also exempt from tax, provided the broker, at the time of such transfer, furnishes and attaches to the certificate an exemption certificate in substantially the form prescribed in paragraph (h) of this section.

(2) For provisions relating to the registration of nominees, see § 113.153.

(3) A transfer to the name of a selling agent other than a broker, as, for example, a bank, whether the sale be made by the agent direct or through a broker for the agent's account, is subject to tax, since the exemption applies only to deliveries and transfers to brokers. (But see paragraph (f) of this section.) However, liability is not incurred by the mere delivery of a certificate of stock to an agent who obtains no legal title or other interest in the stock.

(d) *Transfer from broker to customer.* (1) The mere delivery of a certificate of stock by a purchasing broker to his customer, if tax was paid upon the sale of the stock to such broker who has no ownership or interest therein, is not subject to stamp tax and does not require an exemption certificate.

(2) If the stock is transferred to the purchasing broker or his nominee who holds the stock for the same purpose as if held by the broker, and tax on such transfer is paid, transfer may thereafter be made to the name of the purchaser without payment of tax. If the tax was paid upon transfer to the purchasing broker, transfer may be made to the name of his nominee and from such nominee to the name of the purchaser, without payment of tax. However, no exemption under this paragraph will apply unless the broker at the time of the exempt transfer attaches to the stock certificate an exemption certificate in substantially the form indicated by paragraph (h) of this section.

(3) For provisions relating to the registration of nominee, see § 113.153.

## RULES AND REGULATIONS

(4) Delivery to, or transfer to the name of, the customer may not be made tax-free in any case in which the stock was transferred from the seller to the broker or his registered nominee without tax payment, since the law requires that tax shall be paid on the transfer or transfers between the actual seller and actual buyer.

(5) A transfer from the name of a purchasing agent other than a broker, as, for example, a bank, whether the purchase be made direct or through a broker for the agent's account, is subject to tax, since the exemption applies only to deliveries and transfers from brokers. (But see paragraph (f) of this section.) However, liability is not incurred by the mere delivery of a certificate of stock by an agent having no title or interest in the stock, or by a broker for the account of such agent.

(e) *Transfers between fiduciaries and their nominees.* The tax does not apply to deliveries or transfers of stock from a fiduciary to a nominee of such fiduciary, or from one nominee of such fiduciary to another, if the stock continues to be held by such nominee for the same purpose for which it would be held if retained by such fiduciary, or from the nominee to such fiduciary. The person making an exempt transfer under this paragraph shall, at the time of such transfer, furnish and attach to the certificate an exemption certificate in substantially the form prescribed in paragraph (h) of this section.

(f) *Transfers to or by a custodian.* (1) The tax does not apply to the delivery or transfer of stock from the owner thereof to a custodian if under a written agreement between the owner and the custodian the stock so delivered or transferred is to be held or disposed of by such custodian for, and subject at all times to the instructions of, the owner; or to the delivery or transfer of the stock from such custodian to such owner.

(2) The tax also does not apply to the delivery or transfer from such custodian to a registered nominee of such custodian, or from the owner direct to such registered nominee, or from one such nominee to another such nominee, if the stock continues to be held by the nominee for the same purpose for which it would be held if retained by such custodian; or from such nominee to such custodian or the owner. No exemption is granted unless the nominee is registered in the manner provided in § 113.153.

(3) The tax further does not apply to the delivery or transfer of stock from a custodian of the owner to another custodian of the owner, or from the registered nominee of the first custodian to the second custodian or the registered nominee of the latter, if the transfer would have been exempt under subparagraphs (1) or (2) of this paragraph if made by the owner direct to the second custodian or the registered nominee of the latter.

(4) The exemption specified in this paragraph shall not be granted in any case unless the delivery or transfer is accompanied by an exemption certificate, signed by the custodian, in substantially the form prescribed in paragraph (h) of this section.

(5) The custodian contemplated by this paragraph is a mere custodian and does not include a trustee. A mere custodian is a person to whom there are delivered or transferred shares or certificates of stock to be held or disposed of by the custodian for, and subject at all times to the instructions of, the owner and not otherwise.

(g) *Transfers of worthless securities by executors, etc.* The tax does not apply to deliveries or transfers of stock by an executor or administrator to a legatee, heir, or distributee, if it is shown to the satisfaction of the Commissioner that the value of the stock so delivered or transferred is not greater than the amount of the tax that would otherwise be imposed on such delivery or transfer.

(h) *Exemption certificate.* Such exempt delivery or transfer specified in paragraphs (a) to (f) inclusive, of this section except as otherwise shown therein, shall be accompanied by a certificate in substantially the following form:

It is hereby certified that the transfer of the attached shares is made under such circumstances as to come within one of the exemptions specified in section 1802 of the Internal Revenue Code and that evidence in proof of the exemption is maintained by the undersigned and is available for inspection by internal revenue officers.

Signature

PAR. 2. Section 113.35½, as added by Treasury Decision 5202, approved December 17, 1942 (26 CFR 113.35a), is amended as follows:

(A) By striking out "(a)" immediately preceding the first sentence, and by changing the second sentence to read as follows: "However, no exemption under section 1802 (c) may be allowed unless the delivery or transfer is accompanied by a certificate in substantially the form prescribed in § 113.35 (h)."

(B) By striking out paragraph (b). (53 Stat. 467; 26 U. S. C. 3791)

This Treasury decision, being within the parenthetical exception to section 4 (c) of the Administrative Procedure Act, shall be effective upon its filing for publication in the FEDERAL REGISTER.

[SEAL] GEO. J. SCHOENEMAN,  
Commissioner of Internal Revenue.

Approved: September 30, 1947.

E. H. FOLEY, Jr.,  
Acting Secretary of the Treasury.

[F. R. Doc. 47-9052; Filed, Oct. 7, 1947;  
8:55 a. m.]

## TITLE 31—MONEY AND FINANCE: TREASURY

### Chapter I—Monetary Offices, Department of the Treasury

#### PART 100—EXCHANGE OF PAPER CURRENCY AND COIN

##### EXCHANGE OF MUTILATED COIN

Section 100.11 of Subpart C is hereby amended to read as follows:

§ 100.11 *Coins altered to render them available for use as other denominations.* Silver and minor coins which have merely been so altered as to render them avail-

able for use as coins of another denomination will be received at face amount, except that such minor coins must first be certified to by a coinage mint as being genuine and otherwise eligible for receipt at such amount. A charge of 60 cents per thousand coins or pieces or fraction thereof, shall be made for such coins or pieces received and examined by such mint for certification, regardless of the number of coins in any deposit certified to as aforesaid, with a minimum charge of \$1.50 for each such deposit received and examined by it. The payments so received shall be covered into the Treasury as a miscellaneous receipt. Such coins as are not certified by such mint to be eligible for receipt at their face amount, shall be accepted by such mint at their bullion or metal value or returned to the depositor at his expense. (Sec. 1, 49 Stat. 933; 31 U. S. C. 773a)

This amendment shall take effect on October 15, 1947.

[SEAL] W. A. JULIAN,  
Treasurer of the United States.  
NELLIE TAYLOR ROSS,  
Director of the Mint.

Approved: September 26, 1947.

E. H. FOLEY, Jr.,  
Acting Secretary of the Treasury.

[F. R. Doc. 47-9054; Filed, Oct. 7, 1947;  
8:47 a. m.]

## TITLE 32—NATIONAL DEFENSE

### Chapter I—Secretary of Defense

[Transfer Order 1]

#### ORDER TRANSFERRING CERTAIN FUNCTIONS, PERSONNEL AND PROPERTY FROM THE DEPARTMENT OF THE ARMY TO THE DEPARTMENT OF THE AIR FORCE

Pursuant to the authority vested in me by the National Security Act of 1947 (act of July 26, 1947; Public Law 253, 80th Cong.) and in order to effect certain transfers authorized or directed therein, it is hereby ordered as follows:

1. So much of the functions of the Secretary of the Army and of the Department of the Army, including those of any officer of such Department, as are assigned to or under the control of the Commanding General, Army Air Forces, are hereby transferred to and vested in the Secretary of the Air Force and the Department of the Air Force.

2. Transfer of units: The Army Air Forces, less units listed in inclosure 1, the Air Corps United States Army, and the General Headquarters Air Force (Air Force Combat Command), are hereby transferred to the United States Air Force.

3. The functions of the Commanding General, General Headquarters Air Force (Air Force Combat Command), and of the Chief of the Air Corps and of the Commanding General, Army Air Forces are hereby transferred to the Chief of Staff, United States Air Force.

4. Transfer of individuals:  
a. All commissioned officers commissioned in the Air Corps, United States Army and all officers who hold commissions in the Air Corps, Reserve, and Air Corps, Army of the United States, are

transferred to the Department of the Air Force. All warrant officers and enlisted men now under the command, authority or jurisdiction of the Commanding General, Army Air Forces, are transferred to the Department of the Air Force except, to the extent qualified by paragraph 4 (e) below, those:

(1) Assigned to units listed in inclosure 1.

(2) Assigned to units, organizations or installations organized from bulk authorizations which furnish medical service.

(3) Assigned to medical duties in Air Force Units.

b. Any individual assigned as specified in paragraph 4a (1), (2) and (3) above, whose original enlistment was for assignment to the Air Corps or Army Air Forces may submit a written request to the Chief of Staff, United States Air Force, prior to 1 July 1949, requesting transfer to the Department of the Air Force.

c. Personnel of the Women's Army Corps, both officer and enlisted, on duty with the Army Air Forces will remain assigned to the United States Army pending the enactment of appropriate legislation establishing procedures for the appointment and enlistment of women in the United States Air Force.

d. All General Officers, United States Army, appointed to permanent General Officer grade from a commissioned grade in the Air Corps, United States Army, are hereby transferred in permanent and temporary grade to the Department of the Air Force.

e. All commissioned officers, warrant officers and enlisted men, commissioned, holding warrants, or enlisted in any component of the Army of the United States, including personnel of the Women's Army Corps, and who are under the authority or command of the Commanding General, Army Air Forces, and who are not transferred to the United States Air Force, are continued under the authority or command of the Chief of Staff, United States Air Force, and under the jurisdiction of the Department of the Air Force until removed therefrom by mutual agreement of the Department of the Army and the Department of the Air Force, in accordance with any policies which the Secretary of Defense may prescribe.

f. Personnel transferred under the provisions of subparagraphs a. or b. above who are now on duty with the United States Army (other than with the Army Air Forces) shall continue in their present duty assignment and under the authority and command of the Chief of Staff, United States Army and under the jurisdiction of the Department of the Army, until relieved from such duty with the United States Army by mutual agreement of the Department of the Army and the Department of the Air Force, in accordance with any policies which the Secretary of Defense may prescribe.

g. Any individual transferred to the Department of the Air Force under this order who does not desire such transfer may submit a written request to the Chief of Staff, United States Army, prior to 1 July 1949, requesting transfer to the Department of the Army.

5. Except as otherwise directed by the Secretary of the Air Force, all property, records, installations, agencies, activities, projects, and civilian personnel under the jurisdiction, control, authority, or command of the Commanding General, Army Air Forces, are continued to the same extent under the jurisdiction, control, authority, or command respectively, of the Chief of Staff, United States Air Force, in the Department of the Air Force.

6. Mutual adjustment is hereby authorized between the Department of the Army and the Department of the Air Force on administrative and procedural matters.

7. Except for (1) matters of internal organization and administration (2) the transfers authorized and directed herein and (3) the functions presently invested in the Department of the Air Force by virtue of section 207 (b) of Public Law 253, 80th Congress, the operation of the United States Army and the United States Air Force shall continue, until otherwise directed, as now prescribed by those orders and other directives which prescribe relations between and

operations of the War Department, the United States Army, and the Army Air Forces. Pending promulgation of further orders, those functions now being performed by the Department of the Army and the United States Army for the Army Air Forces and the personnel thereof shall continue to be performed by the Department of the Army for the Department of the Air Force; likewise, those functions now being performed by the Army Air Forces for the Department of the Army and the United States Army and the personnel thereof shall continue to be performed by the Department of the Air Force for the Department of the Army.

8. As used in this order, the term "function" includes functions, powers, and duties.

9. The transfers directed herein shall be effective at 12:00 noon on September 26, 1947.

(Public Law 253, 80th Congress)

JAMES FORRESTAL,  
Secretary of Defense.

SEPTEMBER 26, 1947.

INCLOSURE No. 1

LIST OF UNITS WHICH INITIALLY ARE NOT TRANSFERRED TO THE AIR FORCE

	T/O	Unit strength					Number of units	Total strength				
		Off	N	WO	EP	Agg.		Off	N	WO	EP	Agg.
Chemical Co., Air Operations	3-457	4		0	104	108	8	32		0	832	864
Engr. Avn. Gp., Hq. & Hq. Serv. Co.	5-412	28		0	178	206	1	28		0	178	206
Do.	5-412	22		0	198	220	4	88		0	792	880
Do.	5-412	13		0	62	75	7	91		0	434	525
Engr. Avn. Battalion	5-415	30		0	592	622	17	510		0	10,064	10,574
Do.	5-415	26		0	678	604	2	62		0	1,156	1,208
Do.	5-415	15		0	476	491	1	15		0	476	491
Engr. Air Force, Company	5-800-2	8		0	104	112	1	8		0	104	112
Engr. Avn. Company	5-417	4		0	131	135	14	56		0	1,834	1,890
Engr. Maintenance Company	5-157	6		0	146	152	4	24		0	584	608
Engr. Service Co.	5-500	6		0	109	115	20	120		0	2,180	2,300
Engr. Maintenance Platoon	5-157	1		0	53	54	2	2		0	106	108
Engr. Service Det.	5-500	13		0	232	245	1	13		0	232	245
Do.	5-500	8		0	148	156	1	8		0	148	156
Medical Air Evac. Squadron	8-447	115	(97)	0	101	216	1	115	(97)	0	101	216
Do.	8-447	10	(7)	0	10	20	1	10	(7)	0	10	20
Do.	8-447	24	(19)	0	48	72	1	24	(19)	0	48	72
Medical Air Evac. Flight	8-447	7	(6)	0	8	15	1	7	(6)	0	8	15
Medical Veterinary Sect., Avn.	8-487	1		0	2	3	1	1		0	2	3
Medical Dispensary, Avn.	8-450	4		0	24	28	9	36		0	216	252
Do.	8-450	3		0	10	13	1	3		0	10	13
Do.	8-450	4		0	12	16	3	12		0	36	48
Do.	8-450	4		0	13	17	2	8		0	26	34
Central Medical Establishment	8-460	14		0	25	39	1	14		0	25	39
Hawaiian Medical Det.	Allot	23	(9)	0	89	112	1	23	(9)	0	89	112
Veterinary Detachment, Avn.	8-487	1		0	3	4	6	6		0	18	24
Labor Supervision Area	20-20T	8		0	8	16	1	8		0	8	16
Labor Supervision Center	20-20T	4		0	9	13	6	24		0	54	78
Labor Supervision Company	20-20T	2		0	7	9	34	68		0	238	306
Signal Heavy Construction Bn.	11-65	20		1	325	345	2	40		2	650	692
Do.	11-65	21		1	334	356	1	21		1	334	355
Signal Heavy Construction Co.	11-67	7		0	149	156	11	77		0	1,639	1,716
Total								1,544		3	22,632	24,179

[F. R. Doc. 47-9046; Filed, Oct. 7, 1947; 8:49 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter II—Forest Service, Department of Agriculture

PART 201—NATIONAL FORESTS

TONGASS NATIONAL FOREST

CROSS REFERENCE: For order affecting the tabulation contained in § 201.1, see Federal Register Document 47-9030 under Department of the Interior, Geological Survey, in the Notices section, *infra*, effecting the elimination from Power Site Classification No. 192 of certain lands within the Tongass National Forest.

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

[Order 274]

PART 50—ORGANIZATION AND PROCEDURE

DELEGATIONS OF AUTHORITY TO REGIONAL ADMINISTRATORS AND MANAGERS

OCTOBER 1, 1947.

1. Section 50.451 (12 F. R. 4717) added by Order No. 272, June 6, 1947, is revoked except as to the introductory portion of paragraph (a) and subparagraphs (3),

(39) and (44). Subparagraph (35) is amended so as to apply only to revested Oregon and California Railroad and Coos Bay Wagon Road grant lands in Oregon. The section as amended reads as follows:

§ 50.451 *Functions with respect to various statutes.*<sup>1</sup> (a) The Regional Administrators will be responsible for the performance in the regions of the following classes of matters in accordance with applicable regulations and procedures without obtaining the approval of the Director unless the Director in any particular matter determines otherwise, subject in any event to an appeal to the Director and the Secretary, according to the rules of practice (43 CFR, Part 221).

(1)-(2) [See footnote 1.]

(3) Applications to lease public lands for a home, cabin, camp, health, convalescent, recreational, or business site under the Act of June 1, 1938 (52 Stat. 609; 43 U. S. C. 682a), and the issuance, assignment, modification, or cancellation of such leases.

(4)-(34) [See footnote 1.]

(35) Issuance of special land use permits, for revested Oregon and California Railroad and reconveyed Coos Bay Wagon Road grant lands, in Oregon.

(36)-(38) [See footnote 1.]

(39) Applications for permission to film motion or sound pictures with respect to areas under the jurisdiction of the Bureau of Land Management, in accordance with 43 CFR, Part 5.

(40)-(43) [See footnote 1.]

(44) Approval of any sale or contract for the sale of timber involving the disposal of an estimated stumpage volume of not to exceed 15,000,000 feet board measure and the readjustment of stumpage rates under such contract, under the act of August 28, 1937 (50 Stat. 874), (43 CFR 4.275, as amended).

(44)-(57) [See footnote 1.]

2. Section 50.501 added by Order 272, June 6, 1947, is revoked except as to the introductory portion of paragraph (a). Subparagraph (3) is amended to include authority to act on small tract applications for business sites. The section as amended reads as follows:

§ 50.501 *Functions with respect to various statutes.*<sup>1</sup> (a) The Managers may act in relation to the following classes of matters in accordance with applicable regulations and procedures, without obtaining the approval of the Director or the Regional Administrators, unless the Director in any particular matter determines otherwise, subject in any event to an appeal to the Director and from his decision to the Secretary, in accordance with the rules of practice (43 CFR, Part 221).

(1)-(2) [See footnote 2.]

(3) Applications to lease public lands for a home, cabin, camp, health, convalescent, recreational or business site under the act of June 1, 1938 (52 Stat. 609; 43 U. S. C. 682a), and the issuance, assignment, modification, or cancellation of such leases.

<sup>1</sup>The numbers of the subparagraphs in this section correspond with the numbers of the related subparagraphs in 43 CFR 4.275 (a).

(4)-(48) [See footnote 2.]

(43 CFR 4.275, as amended)

(Secs. 3, 12, 60 Stat. 238, 244; 5 U. S. C. Sup. 1002, 1011)

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9032; Filed, Oct. 7, 1947;  
8:47 a. m.]

## TITLE 49—TRANSPORTATION AND RAILROADS

### Chapter I—Interstate Commerce Commission

[S. O. 396, Amdt. 11]

#### PART 95—CAR SERVICE

##### PERISHABLES; RESTRICTIONS ON RECONSIGNING

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of October, A. D. 1947.

Upon further consideration of Service Order No. 396 (10 F. R. 15008), as amended (11 F. R. 1627, 4038, 9453; 12 F. R. 1235, 2288, 2479, 3673, 4002, 4029, 4269), and good cause appearing therefor: it is ordered, that:

Service Order No. 396 *Perishables; restrictions on reconsigning*, (codified as 49 CFR § 95.396), as amended, be, and it is hereby, further amended by vacating paragraph (j) *Reconsigning involving backhaul prohibited*, thereof.

It is further ordered, that this amendment shall become effective at 12:01 a. m., October 4, 1947, and it shall apply only on cars to be diverted or reconsigned on or after the effective date hereof.

It is further ordered that a copy of this order and direction be served upon each State railroad regulatory body, and 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.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,  
Secretary.

[F. R. Doc. 47-9048; Filed, Oct. 7, 1947;  
8:54 a. m.]

## PROPOSED RULE MAKING

### DEPARTMENT OF AGRICULTURE

#### Production and Marketing Administration

##### [7 CFR, Part 930]

##### HANDLING OF MILK IN TOLEDO, OHIO, MARKETING AREA

##### DECISION WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND PROPOSED AMENDMENTS TO ORDER

Pursuant to Public Act No. 10, 73d Congress (May 12, 1933), as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C., 601 et seq.), (hereinafter referred to as the "act"), and the rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders (7 CFR, Supps., 900.1 et seq., 11 F. R. 7737, 12 F. R. 1159, 4904), a public hearing was held at Toledo, Ohio, on July 24-25, 1947, pursuant to the notice thereof which was published in the FEDERAL REGISTER on July 16, 1947 (12 F. R. 4722), upon certain proposed amendments to the order, as amended, and a proposed marketing agreement regulating the handling of milk in the Toledo marketing area.

*Preliminary statement.* Upon the basis of the evidence introduced at such hearing and the record thereof, the Assistant Administrator, Production and Marketing Administration, on August 29, 1947 filed with the Hearing Clerk, United States Department of Agriculture, his recommended decision in this pro-

ceeding. The notice of the filing of such recommended decision and opportunity to file written exceptions thereto was published in the FEDERAL REGISTER on September 4, 1947 (12 F. R. 5892).

The material issues presented on the record of the hearing were:

1. Revising the provisions of the order so as to permit the classification of producer milk used to produce cottage cheese as Class III milk rather than as Class II milk, and;
2. Providing a fixed minimum price for Class I milk during the 1947-48 short production season.

*Findings and conclusions.* The findings and conclusions herein set forth, together with the reasons therefor, are, on the basis of the hearing record, as follows:

1. The definitions for "other source milk" and "Class II milk" should be revised to permit the receipt of cottage cheese as other source milk and the classification of producer milk used to produce cottage cheese as Class III milk.

At present, producer milk used to produce cottage cheese is classified as Class II milk. The record indicates that cottage cheese is made from both producer milk and other source milk and disposed of in the Toledo marketing area. Other source milk is bought at approximately the price for Toledo Class III milk. Class III milk is priced substantially below Class II milk. Thus handlers marketing cottage cheese made from producer milk are at a competitive disadvantage compared to handlers and non-handlers marketing cottage cheese made from other

source milk. If these conditions were allowed to continue handlers would probably secure their cottage cheese from other source milk and discontinue using producer milk for its production, thus in effect force producer milk into some other Class III product.

The inter-relationship of the definition for "other source milk" with the definition for "producer milk" and the classification provisions require that the definition for "other source milk" be revised to include cottage cheese when cottage cheese is classified as Class III milk.

2. The Class I milk price provision should be revised to provide a fixed minimum price in the seasonal pricing plan for the short production season of 1947-48.

The order provides that the price for Class I milk be established at stipulated seasonal levels above the basic formula price. The basic formula price is the highest of 3 alternative prices; i. e. (1) the price paid farmers for milk by 18 named midwest condenseries, (2) a price computed from the price of butter and cheese, and (3) a price computed from the price of butter and powder. Usually the price paid by 18 condenseries has been the highest of these alternatives.

The basic formula does not reflect fully all the factors necessary to arrive at a price for Class I milk. The order therefore provides a differential that is added to the basic formula price to arrive at the Class I price. This differential is utilized to reflect price making factors not covered by the basic formula and to balance the relative weights of such factors under current local economic conditions so that the Class I price will be at a level which will reflect, in addition to the price and availability of feeds, other economic conditions which affect market supply and demand for milk in the marketing area and will insure an adequate supply of pure and wholesome milk and be in the public interest.

The basic formula price has decreased \$1.56 from November 1946 to June 1947, the last month reported in the hearing record. This has been due to an unprecedented decline in the prices paid to producers supplying condenseries. Over a 21-year period (1926-1945, inclusive) the average seasonal variation for condenser pay prices between the short production season and the following flush production season is shown to be approximately 39 cents per hundredweight of milk. During this period of time the greatest seasonal variation was about 80 cents for the seasons of 1929-30 and 1930-31. This reduction occurred during a period of declining commodity prices. The prices paid by the 18 midwest condenseries reached a 1946 short production seasonal high of \$4.54 per hundredweight for the month of November. The prices paid by these same condenseries reached a 1947 flush production seasonal low of \$2.975 for the month of June, representing a seasonal drop of \$1.565 during a period when commodity prices were increasing.

Farmers producing milk for fluid purposes must use feed, labor, and supplies more extensively to maintain production than is required of manufacturing

milk producers. Consequently, the increases in the prices which have taken place in these commodities affect the fluid milk producers more than the producers of milk for condenseries.

The prices of livestock and grains have advanced sharply in 1947. Also, the prevailing prices of hogs, sheep, beef cattle, cash grains, and other alternative enterprises open to most producers of inspected milk are at relatively high levels, and offer returns to farmers which will tend to discourage milk production if relatively low milk prices continue to prevail over an extended period of time.

General urban economic conditions and business activity indicate a continuing good demand for milk and milk products in the Toledo market.

The industry has in recent years received supplemental milk supplies from sources other than regular producers, especially during the seasons of short production, to meet sales requirements. There has been a slight increase in the amount of milk received by Toledo handlers in 1947 compared to 1946, but this upward production trend is partly due to an increase in the number of producers and cannot be expected to continue at present price levels.

Handlers contend that the present Class I price differential, over the basic formula price, represents a fair relationship between fluid milk prices and manufactured milk prices. This relationship does appear to be sound over a long period of time and under normal price conditions. The unprecedented drop in the basic formula price at a time when the price of feeds, labor, and supplies show substantial increases appears to constitute a fluid milk price emergency and a short-time price guarantee must be placed in the order to assure a reasonable return to producers which will enable them to maintain a level of production required by the market.

Toledo handlers compete with fluid milk buyers in other areas, including Detroit, Cleveland, Columbus and Dayton. Producer shifts between these fluid milk markets are sensitive to current price relationships. Unless the basic price increases seasonally much more than normally the present Toledo milk order would yield a lower producer price for the short production months of the 1947-48 season than are anticipated in important competing markets.

The record shows practically all costs incurred by farmers in the production and marketing of milk, such as feeds, labor and supplies, have increased substantially during the past year and particularly during 1947. The prospects are that the production of 1947 feed crops will be below the feed crops of last year for the country as a whole. In the Toledo milkshed the late and wet spring season has materially reduced the production of oats, hay and corn.

The basic formula price plus the seasonal Class I price differential does not assure producers that the Class I milk price will be adequate during the short production months of the 1947-48 season. To give this assurance in view of the price of feeds, the available supplies of feeds, and other economic conditions which affect market supply and demand

for milk and its products in the marketing area and insure a sufficient quantity of pure and wholesome milk and be in the public interest; it is concluded that Order No. 30 should provide for the months from the effective date of this order through December 1947 a price for Class I milk not less than \$4.65 and a price for January 1948 not less than the December 1947 price minus 44 cents and a price for February 1948 not less than the January 1948 price minus 44 cents (3.5 percent butterfat content).

*Rulings on exceptions to recommended decision.* Handlers, in their exceptions to the recommended decision, contend that the finding of a fixed minimum Class I price for the short production season of 1947-48 is not necessary to give producers an adequate milk price, that the recommended decision was predicated upon extreme conditions and should have been based upon normal conditions, that the producer price for milk and the supply of milk is adequate for the Toledo area, that the recommended decision will not tend to effectuate the declared purpose of the Agricultural Marketing Agreement Act of 1937, and that the recommended decision is not based upon the testimony in the record. These and such other exceptions of a general, specific, or implied nature are overruled as being inconsistent with the record and the findings and conclusions in this decision.

The handlers also except to the failure to rule, in the recommended decision, with respect to each of the findings and conclusions proposed by them prior to the issuance of such recommended decision. The findings and conclusions set forth in such recommended decisions, which findings and conclusions are confirmed in this decision, are complete with respect to all material issues involved, and no useful purpose would be served in passing upon each such proposed finding and conclusion separately. The requested action is not required. Such request is, therefore, hereby denied.

*General findings.* (a) The proposed marketing agreement and the order, as amended, and as hereby proposed to be further amended and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The proposed marketing agreement and order, as amended, and as hereby proposed to be further amended, regulates the handling of milk in the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in the said tentatively approved marketing agreement upon which the hearing has been held; and

(c) The prices calculated to give milk produced for sale in the said marketing area a purchasing power equivalent to the purchasing power of such milk as determined pursuant to sections 2 and 8 (e) of the act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply of and demand for such milk, and the minimum prices specified in the proposed marketing agreement and order, as amended, and as hereby proposed to be further amended, are such prices as will

reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest.

**Marketing agreement and order.** Annexed hereto and made a part hereof are two documents entitled "Marketing agreement regulating the handling of milk in the Toledo, Ohio, marketing area" and "Order amending the order, as amended, regulating the handling of milk in the Toledo, Ohio, marketing area," which have been decided upon as the appropriate and detailed means of effecting the foregoing conclusions. These documents shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders have been met.

It is hereby ordered that all of this decision, except the attached marketing agreement, be published in the FEDERAL REGISTER. The regulatory provisions of said marketing agreement are identical with those contained in the order, as amended, and as further amended by the attached order amending the order, as amended, which will be published with the decision.

This decision filed at Washington, D. C., this 2d day of October 1947.

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

*Order, Amending the Order, as Amended, Regulating the Handling of Milk in the Toledo, Ohio, Marketing Area*

§ 930.0 *Findings upon the basis of the hearing record.* Pursuant to Public Act No. 10, 73d Congress (May 12, 1933), as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (hereinafter referred to as the "act"), and the rules of practice and procedure governing the formulation of marketing agreements and orders (7 CFR, Supps. 900.1 et seq., 11 F. R. 7737, 12 F. R. 1159, 4904) a public hearing was held upon certain proposed amendments to the tentatively approved marketing agreement and to the order, as amended, regulating the handling of milk in the Toledo, Ohio, marketing area. Upon the basis of the evidence introduced at such hearing and the record thereof, it is found that:

(a) The said order as amended and as hereby further amended, and all of the terms and conditions of said order, as amended and as hereby further amended, will tend to effectuate the declared policy of the act;

(b) The prices calculated to give milk produced for sale in said marketing area a purchasing power equivalent to the purchasing power of such milk as determined pursuant to sections 2 and 8 (e) of the act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supplies of and demand for such milk, and the minimum prices specified in the order are such prices as will

<sup>1</sup> This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders have been met.

reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

(c) The said order, as amended and as hereby further amended, regulates the handling of milk in the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which hearings have been held.

The foregoing findings are supplementary and in addition to the findings made in connection with the issuance of the aforesaid order and the findings made in connection with the issuance of each of the previously issued amendments thereto; and all of said previous findings are hereby ratified and affirmed except insofar as such findings may be in conflict with the findings set forth herein.

**Order relative to handling.** It is therefore ordered that on and after the effective date hereof, the handling of milk to the Toledo, Ohio, marketing area shall be in conformity to and in compliance with the terms and conditions of the aforesaid order, as amended, and as hereby further amended; and the aforesaid order, as amended, is hereby further amended as follows:

1. Delete from § 930.1 (1) the words "other than cottage cheese".  
2. Delete § 930.4 (b) (2) and substitute therefor the following:

(2) Class II milk shall be all skim milk and butterfat disposed of as sweet or sour cream; any cream product in fluid form which contains less than the minimum butterfat required for fluid cream; or eggnog.

3. At the end of § 930.5 (a) (1) add the following: "Provided, That in no event shall such Class I milk price for each of the months from the effective date of this order through December 1947 be less than \$4.65; *Provided further*, That such Class I milk price for each of the months of January and February 1948 shall not be less than such price for the preceding month minus 44 cents."

[F. R. Doc. 47-9051; Filed, Oct. 7, 1947; 8:55 a. m.]

**[7 CFR, Part 953]**

**HANDLING OF LEMONS GROWN IN CALIFORNIA AND ARIZONA**

**NOTICE OF RECOMMENDED DECISION AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS WITH RESPECT TO PROPOSED AMENDMENTS TO MARKETING AGREEMENT AND ORDER**

Pursuant to the rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders, as amended (7 CFR and Supps., 900.1 et seq.; 11 F. R. 7737; 12 F. R. 1159, 4904) notice is hereby given of the filing with the Hearing Clerk of this recommended decision of the Assistant Administrator, Production and Marketing Administration, United States Department of Agriculture, with respect to proposed amendments to Marketing Agreement No. 94, hereinafter referred

to as the "agreement", and Order No. 53 (7 CFR and Supps., 953.1 et seq.), hereinafter referred to as the "order", regulating the handling of lemons grown in the States of California and Arizona, to be made effective pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.). Interested parties may file exceptions to this recommended decision with the Hearing Clerk, Room 1846, South Building, United States Department of Agriculture, Washington 25, D. C., not later than the close of business on the fifteenth day after publication of this report in the FEDERAL REGISTER. Exceptions should be filed in quadruplicate.

**Preliminary statement.** The hearing, on the record of which the proposed amendments to the agreement and order are formulated, was initiated by the Production and Marketing Administration as a result of proposed amendments received from ten cooperative marketing organizations handling lemons grown in the States of California and Arizona. In accordance with the applicable provisions of the aforesaid rules of practice and procedure, a notice that a public hearing would be held at Los Angeles, California, on December 3, 1946, to consider the proposed amendments was published in the FEDERAL REGISTER (11 F. R. 13219).

The California Fruit Growers Exchange, Los Angeles, California, requested on May 7, 1947, that the hearing be reopened for the purpose of receiving further evidence and to consider additional proposed amendments. Notice that the hearing would be reopened at Phoenix, Arizona, on August 4, 1947, and at Los Angeles, California, on August 7, 1947, for the purpose of receiving further evidence and to consider additional proposed amendments was published in the FEDERAL REGISTER (12 F. R. 4516). An amendment to the notice of hearing was likewise published in the FEDERAL REGISTER (12 F. R. 4823).

**Material issues.** The material issues presented on the record of the hearing were concerned with the following:

(1) Amending the agreement and order to provide for the regulation of the handling of lemons which directly burdens, obstructs, or affects the handling of lemons in interstate commerce, or commerce with Canada;

(2) Amending the agreement and order to limit or prohibit the handling of lemons of particular grades or sizes, or of both particular grades and sizes, during a specified period of regulation;

(3) Amending the agreement and order to provide for inspection for grade and size by inspectors of the Federal-State Inspection Service if provisions for grade and size regulations are adopted;

(4) Amending the agreement and order to define the term "first handler";

(5) Establishing District 1 as defined in the aforesaid notice of hearing (12 F. R. 4516) and District 2 likewise defined in the hearing notice;

(6) Amending the agreement and order to provide for the issuance of regulations for lemons grown in District 2 different from the regulations issued for lemons grown in District 1; and



(7) Amending the agreement and order to delete the provisions regulating the handling of lemons grown in the State of Arizona.

*Findings and conclusions.* The following findings and conclusions on the material issues are based upon the evidence introduced at the hearing and the record thereof:

(1) The agreement and order should be amended to provide for the regulation of the handling of lemons which directly burdens, obstructs, or affects the handling of lemons in interstate commerce, or commerce with Canada.

The production of lemons in California and Arizona constitutes practically the entire supply of lemons produced in the United States. Any change in the quantity of fresh lemons marketed within the States of California and Arizona affects the quantity of fresh lemons available for market in all the other states. Although individual fresh lemon markets within the States of California and Arizona vary as to size, they constitute integral parts of the larger market for such fruit, which consists of all markets in the United States. Fluctuations in any of the markets in the United States will ultimately result in fluctuations in other markets, depending upon relative market locations and the quantities and prices of fresh lemons over wide areas.

It is the policy of the aforesaid act to establish and maintain such orderly marketing conditions for agricultural commodities in interstate commerce as will establish parity prices to producers. Unregulated sales of lemons within the States of California and Arizona affect the price structure of lemons sold in interstate commerce and counteract the benefits obtained from the present agreement and order. Regulations of the handling of lemons which burdens, obstructs, or affects the handling of lemons in interstate commerce would bring about more orderly marketing conditions in all United States markets. A greater supply of a crop, such as lemons, can be marketed during a given season with a well regulated flow of the commodity to the distribution centers than under unrestricted handling, and the regulation of the handling of lemons within California and Arizona would result in a better price to producers. Under such regulations, distributors in the States of California and Arizona would be free from the fear of market gluts; they would buy with assurance of a normal profit and consequently keep the fruit on display in their stores; and they would be willing to operate on a smaller margin. Such regulation would aid in alleviating the burden now placed on interstate commerce by the unregulated handling of lemons marketed within the States of California and Arizona.

During certain seasons of the year, the California and Arizona markets are used as a dumping ground for lemons. Approximately 10 percent of the lemons marketed in fresh form are marketed in California and Arizona, but only approximately 8 percent of the total population of the United States reside in these two States. The price received for lemons sold within these States is so low during these seasons that growers receive

little or no return for their fruit. This creates confusion and lack of confidence in the interstate markets. Also, growers must receive larger returns for the fruit which is marketed in interstate commerce as a result of such low prices in order to establish the level of prices which it is the declared policy of the aforesaid act to establish. This directly burdens, obstructs, and affects interstate commerce and commerce with Canada in lemons.

(2) The agreement and order should not be amended to provide for the regulation of handling of lemons by grade and size.

At the hearing, proponents submitted the following modification of proposed amendment No. 7 as published (11 F. R. 13219) in the aforesaid notice of hearing:

Add to section 4 of the marketing agreement and to § 953.4 of the order the following new paragraph:

(n) *Issuance of grade and size regulations.* Whenever the Secretary shall find, from the recommendations and information submitted by the Committee, or from other available information, that to limit or prohibit the shipment of lemons of particular grades or sizes, or of both particular grades and sizes, would tend to effectuate the declared policy of the act, he shall so limit or prohibit the shipment of lemons during a specified period: *Provided*, That there shall be no limitation or prohibition of the shipment of size 432 or of larger sizes, as defined in the Agricultural Code of the State of California, which are of U. S. No. 2 or higher grade. The Committee shall be informed immediately of any such regulations issued by the Secretary, and the said Committee shall promptly give adequate notice thereof to handlers.

There was no complete data or persuasive evidence presented at the hearing to show the consistency of the lemon crop as to quality. Data showing the grade and size composition of the entire lemon crop were not inserted in the hearing record. There were scant evidence and supporting data to show the effect or result of grade and size regulation. It was indicated, however, that the limited grade and size regulations issued under the proposed amendment would provide for very little, if any, regulation of the handling of lemons inasmuch as many handlers now limit shipments of fresh lemons to size 432 and larger sizes and to U. S. No. 2 and better grades.

Evidence adduced at the hearing indicates that under a size regulation a much greater percentage of fruit would be eliminated in some packing houses than in others. For instance, the records of certain packing houses for the 1944-45 and 1945-46 seasons indicate that only 1 percent of sizes packed were smaller than size 432. Records of other houses show that, during the same period, 15 percent of the fruit handled was smaller than size 432.

It was not demonstrated that the limited grade and size regulations proposed would be more effective in establishing and maintaining such orderly marketing conditions as will establish parity prices to producers than would volume regulations now provided for by the marketing agreement and order. It is concluded

that the evidence is insufficient to substantiate the adoption of the proposed grade and size regulations.

(3) The agreement and order should not be amended to provide for Federal-State inspection inasmuch as the adoption of this proposal was contingent upon the addition of provisions for grade and size regulations to the agreement and order.

(4) A further clarification of the term "first handler" in the agreement and order is not necessary. Testimony presented at the hearing shows that the meaning of this term is clearly understood at the present time.

(5) District 1 and District 2 should be established as set forth in the aforesaid notice of hearing (12 F. R. 4516).

The boundary line between District 1 and District 2 is well defined and definite. The line has, on each side, a rather wide strip of territory in which no lemons are grown. District 2 as set forth in the aforesaid notice of hearing has been recognized as a separate area since 1934. No difficulty will be experienced in identifying all lemon producers and handlers by these districts.

(6) The agreement and order should be amended to provide for the issuance of regulations for lemons grown in District 2 different from the regulations issued for lemons grown in District 1.

Substantial differences exist between District 1 and District 2 with regard to climatic conditions, blooming, harvesting, storage, and marketing insofar as they apply to the lemons covered by the agreement and order.

The climate is different in these two districts. It is very warm in District 2 in the summer and cool in the winter. Most days are sunny and it is very dry in that district. The climate in that portion of District 1 in which most of the lemons are grown is characterized by cool summers and relatively high humidity. Lemon trees in District 1 bloom throughout the year whereas trees in District 2 only bloom once.

Lemons grown in District 1 are harvested throughout the year with the heaviest picks generally being made from December 1 to July 1. Usually five to seven picks are made in this district. Most of the lemons grown in District 2 are harvested during the months of October, November, and December with the heaviest picks being made in November and December. Generally only two picks are made in District 2.

Many of the lemons grown in District 1 are stored from one to five months for curing and marketing purposes. Extensive storage facilities have been built in this district. Lemons grown in District 2 are not suitable for storage, and the fruit is marketed as soon as possible after picking. Lemons grown in District 1 are marketed throughout the year whereas lemons grown in District 2 are generally marketed in October, November, and December.

This difference in marketing periods has, in the past, resulted in the issuance of regulations which provided allotments for handlers handling lemons grown in District 2 too small to market the crop in the normal marketing period. Such regulations were based on a twelve-month

marketing period whereas lemons grown in District 2 should be marketed in a much shorter period. The proposed amendments would provide the necessary flexibility in the operation of the agreement and order to alleviate this situation.

Lemons grown in District 2 compete in the market with those grown in District 1. Varieties of lemons grown in the two districts are the same. Plantings of lemons in any district would be greatly accelerated if the handling of lemons grown in that district were not regulated inasmuch as producers in that district would share in the benefits of regulation without participation therein. It would be unfair to those who remain under the agreement and order to exclude the regulation of the handling of some of the lemons grown in either California or Arizona. Regulations for lemons grown in District 1 and District 2 should be recommended by the same administrative committee, and the marketing of such lemons must be integrated and coordinated. The agreement and order program is concerned with problems which arise in every lemon area in the States of California and Arizona, and the same agreement and order should continue to cover all areas within these states.

(7) The agreement and order should not be amended to delete the provisions regulating the handling of lemons grown in the State of Arizona.

In view of the findings and conclusions hereinbefore set forth, on the basis of the evidence introduced at the hearing and the record thereof, with respect to the establishment of District 1 and District 2, and authority to issue different regulations for lemons grown in the respective districts, the handling of lemons grown in the State of Arizona should not be excluded from regulation under the agreement and order program.

*Rulings on proposed findings and conclusions.* Briefs were submitted by or on behalf of the California Fruit Growers Exchange, the Mutual Orange Distributors, the Independent Citrus Growers and Shippers Association, and the Arizona Orange-Lemon Growers Association. The briefs contain statements of fact, conclusions, and arguments with respect to the proposals discussed at the hearing. Every point covered in the briefs was carefully considered along with the evidence in the record in making the findings and reaching the conclusions hereinbefore set forth. Although all of the briefs do not contain specific requests to make proposed findings, it is assumed that the arguments and conclusions submitted were for this purpose and they are treated accordingly.

The brief submitted on behalf of the Mutual Orange Distributors states that it opposes material issues (1) and (4) as hereinbefore set forth and that it favors material issues (2) and (3). The brief submitted on behalf of the Independent Citrus Growers and Shippers Association urges that all the proposed amendments on which the hearing was held at Los Angeles on December 3, 4, and 5, 1946 be rejected. The brief submitted by the

Arizona Orange-Lemon Growers Association recommended that aforesaid material issue (7) be adopted and that material issues (5) and (6) be rejected or that the matter be held in abeyance until a hearing is held with respect to the establishment of a separate Arizona marketing agreement and order for oranges and lemons. The proposed findings and conclusions of the Mutual Orange Distributors, the Independent Citrus Growers and Shippers Association, and the Arizona Orange-Lemon Growers Association are denied to the extent that they are inconsistent with the findings and conclusions contained herein.

The California Fruit Growers Exchange proposed that aforesaid material issues (1), (5), and (6) be adopted and that the other material issues be disapproved or abandoned. This proposal is in agreement with the findings and conclusions stated herein and it is approved. *Recommended amendments to the agreement and order.* The following amendments to the agreement and order are recommended as the detailed and appropriate means by which the foregoing conclusions may be carried out:

1. Delete paragraph (g) of section 1 of the agreement and paragraph (g) of § 953.1 *Definitions* of the order and substitute therefor the following:

(g) "Handle" means to transport, ship, sell, or in any other way to place lemons in the current of interstate commerce, or commerce with Canada, or so as directly to burden, obstruct, or affect such interstate commerce, or such commerce with Canada.

2. Delete paragraph (b) (1) of section 4 of the agreement and paragraph (b) (1) of § 953.4 *Regulation* of the order and substitute therefor the following:

(1) It shall be the duty of the committee to investigate the supply and demand conditions for lemons. Whenever the committee finds that such conditions make it advisable to regulate, pursuant to this section, the handling of lemons during any week of the fiscal year, it shall recommend to the Secretary the quantity of lemons which it deems advisable to be handled during such week in each district as set forth in paragraph (m) of this section. Thereafter, the committee shall promptly report such findings and recommendations, together with supporting information, to the Secretary.

3. Delete paragraph (c) of section 4 of the agreement and paragraph (c) of § 953.4 of the order and substitute therefor the following:

(c) *Issuance of regulations.* Whenever the Secretary shall find, from the recommendations and information submitted by the committee, or from other available information, that to limit the quantity of lemons which may be handled during a specified week in each district, as aforesaid, will tend to effectuate the declared policy of the act, he shall fix such a quantity of lemons which may be handled during such week in each such district which quantity may, at any time during such week, be increased by the Secretary. The committee shall be informed immediately of any such regu-

lation issued by the Secretary and shall promptly give adequate notice thereof to handlers.

(4) Delete paragraph (d) (6) of section 4 of the agreement and paragraph (d) (6) of § 953.4 of the order and substitute therefor the following:

(6) The quantity of each handler's available lemons, as computed pursuant to this section, shall be reported by the committee to the Secretary and shall constitute the recommendation of the committee as the quantity of lemons to be used by the Secretary in determining the prorate base for each such handler: *Provided*, That such quantity may be adjusted by (i) the deduction of any undershipments, as provided for in paragraph (g) of this section, or (ii) the addition of any overshipments, as provided for in paragraph (f) of this section, in the event that such handler makes an undershipment or an overshipment during the week preceding that in which such quantity was computed. Such report shall be made on the basis of the total quantity of each handler's available lemons in each of the aforesaid districts.

(5) Delete paragraph (d) (7) of section 4 of the agreement and paragraph (d) (7) of § 953.4 of the order and substitute therefor the following:

(7) Upon the basis of the recommendations and reports submitted by the committee or other available information, the Secretary shall fix a prorate base for each handler who has made application therefor to the committee. Such prorate base shall represent the ratio between the quantity of each such handler's available lemons in a district, as aforesaid, and the quantity of all such handlers' available lemons in the same district, and shall be applicable for the two-week period immediately following the week in which it is fixed by the Secretary.

(6) Delete paragraph (e) of section 4 of the agreement and paragraph (e) of § 953.4 of the order and substitute therefor the following:

(e) *Allotments.* Whenever the Secretary has fixed the quantity of lemons which may be handled during any week in a district, as aforesaid, and has fixed the handlers' prorate bases, the committee shall calculate the quantity of lemons which may be handled by each such handler during such week. The said quantity shall be the allotment of each such handler and shall be in an amount equal to the product of the handler's prorate base and the quantity of lemons fixed by the Secretary as the quantity which may be handled during such week in such district. The committee shall give adequate notice to each handler of the allotment computed for him pursuant hereto.

(7) Delete paragraph (h) (1) of section 4 of the agreement and paragraph (h) (1) of § 953.4 of the order and substitute therefor the following:

(1) A handler for whom a prorate base has been established may lend allotments to other handlers: *Provided*, That such loans are confined to the same district,

as set forth in paragraph (m) of this section and evidenced by a bona fide written agreement, filed with the committee within 48 hours after the agreement had been entered into, under the terms of which such allotments are to be repaid during the current season.

(8) Add to section 4 of the agreement and to § 953.4 of the order the following paragraph:

(m) *Districts.* (1) "District 1" shall include that part of the State of California not included in District 2.

(2) "District 2" shall include the State of Arizona; Imperial County, California; and that part of Riverside County, California, situated south and east of the San Geronio Pass.

Filed at Washington, D. C., October 3, 1947.

[SEAL] S. R. NEWELL,  
Acting Assistant Administrator,  
Production and Marketing  
Administration.

[F. R. Doc. 47-9070; Filed, Oct. 7, 1947;  
9:06 a. m.]

**CIVIL AERONAUTICS BOARD**

[14 CFR, Parts 40, 41]

**AIRPLANE CERTIFICATION LIMITATIONS**

**NOTICE OF HEARING**

Notice is hereby given pursuant to section 4 (a) of the Administrative Procedure Act that a public hearing will

be held before the Civil Aeronautics Board to start on November 3, 1947, at 10:00 a. m., in Room 5042, Commerce Building, Washington, D. C., and to continue through November 5, 1947, or until all persons are heard.

The purpose of the hearing is to obtain the views of interested persons on whether, and under what circumstances and conditions, it is reasonable and will promote safety of flight in air commerce:

1. To require that all airplanes used in scheduled passenger transportation which were type certificated prior to the effective date of the transport category airworthiness requirements shall, after December 31, 1950, be required:

(a) To meet the transport category performance requirements of Part 04a or all of the transport category requirements of Part 04b, and

(b) To meet the operating limitations on airplanes certificated under transport category requirements as contained in § 41.27 for operations outside the United States and § 61.712 for domestic operations.

2. To require that all airplanes used in scheduled passenger transportation shall after December 31, 1953, be required:

(a) To meet all of the transport category requirements of Part 04b, and

(b) To meet the operating limitations on airplanes certificated under transport category requirements as contained in § 41.27 for operations outside the United

States and § 61.712 for domestic operations.

3. To permit an operator prior to December 31, 1950, at his option, to qualify and operate aircraft in accordance with the provisions of item 1 above: *Provided*, That all airplanes of such operator of the same or related models shall be qualified and operated in the same manner.

A memorandum by the Safety Bureau, of the Civil Aeronautics Board, describing the background and purposes of the proposal will be circulated to interested persons. Copies of this memorandum may also be obtained from the Secretary, Civil Aeronautics Board, Washington 25, D. C.

Any rules adopted by the Board in relation to the foregoing will be promulgated pursuant to Title VI of the Civil Aeronautics Act of 1938, as amended, and will affect Parts 40 and 41 of the Civil Air Regulations.

Any interested person may appear in person or by attorney and present his views orally and may submit such written statements or documents in support of his views as he may consider desirable.

(52 Stat. 973 et seq.; 49 U. S. C. 401 et seq.)

Dated at Washington, D. C., October 2, 1947.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,  
Secretary.

[F. R. Doc. 47-9066; Filed, Oct. 7, 1947;  
8:56 a. m.]

**NOTICES**

**DEPARTMENT OF THE INTERIOR**

**Bureau of Land Management**

[Misc. 1446542]

NEVADA

**NOTICE OF FILING OF PLAT OF SURVEY  
ACCEPTED AUGUST 3, 1944**

SEPTEMBER 30, 1947.

Notice is given that the plat of survey of T. 32 N., R. 68 E., Mount Diablo Meridian, Group 170, Nevada, will be officially filed in the District Land Office, Carson City, Nevada, effective at 10:00 a. m. on December 2, 1947.

The area described aggregates 22,810.72 acres.

By Public Land Order No. 50 of November 3, 1942, these lands, subject to valid existing rights, were withdrawn from all forms of appropriation under the public land laws, including the mining and mineral leasing laws, and reserved under the jurisdiction of the Secretary of the Interior for use in connection with the prosecution of the War.

Anyone having a valid settlement right or other right to any of these lands, initiated prior to the withdrawal of November 3, 1942, should assert the same within three months from the date on which the plat is officially filed by filing an application under appropriate public land

law setting forth all facts relevant thereto.

All inquiries relating to these lands should be addressed to the Acting Manager, District Land Office, Carson City, Nevada.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9038; Filed, Oct. 7, 1947;  
8:52 a. m.]

[Misc. 1606481]

CALIFORNIA

**NOTICE OF FILING OF PLATS OF SURVEY  
ACCEPTED SEPTEMBER 6, 1945**

SEPTEMBER 30, 1947.

Notice is given that the plats of survey with tract segregation of the lands hereinafter described will be officially filed in the District Land Office, Los Angeles, California, effective at 10:00 a. m. on December 2, 1947. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from December 2, 1947 to March 1, 1948, inclusive, the public lands affected by this notice shall be subject to (1) application under the homestead or

the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. sec. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Application by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from November 12, 1947, to December 2, 1947, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on December 2, 1947, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on March 2, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from February 11, 1948, to March 2, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on March 2, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Los Angeles, California, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Acting Manager, District Land Office, Los Angeles, California.

The lands affected by this notice are described as follows:

SAN BERNARDINO MERIDIAN

T. 10 N., R. 13 E.,  
Secs. 1, 2, 3, all;  
Sec. 9, lots 1 to 6, inclusive,  $E\frac{1}{2}E\frac{1}{2}$ ;  
Sec. 10, all;  
Sec. 11, lots 1 to 6, inclusive,  $N\frac{1}{2}N\frac{1}{2}$ ,  
SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ S $\frac{1}{2}$ ;  
Sec. 12, lots 1, 2, E $\frac{1}{2}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ ,  
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
Secs. 13 to 16, inclusive, 21 to 24, inclusive;  
Sec. 25, lots 1 to 7, inclusive, N $\frac{1}{2}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Secs. 26 and 27, all;  
Sec. 28, lots 1 to 6, inclusive, E $\frac{1}{2}E\frac{1}{2}$ ;  
Sec. 33, lots 1 to 4, inclusive, E $\frac{1}{2}E\frac{1}{2}$ ;  
Secs. 34 and 35, all;  
Sec. 36, lots 1 to 6, inclusive, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ,  
NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ N $\frac{1}{2}$ , N $\frac{1}{2}$ S $\frac{1}{2}$ ;  
T. 11 N., R. 14 E., all (survey and independent resurvey).

The areas described, exclusive of segregations, aggregate 36,878.68 acres.

The lands involved vary from nearly level to hilly and have sandy soil with frequent rocky areas.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9036; Filed, Oct. 7, 1947;  
8:52 a. m.]

[Misc. 1606481]

CALIFORNIA

NOTICE OF FILING OF PLATS OF SURVEY AND  
RESURVEY ACCEPTED SEPTEMBER 6, 1945

SEPTEMBER 30, 1947.

Notice is given that the plats of survey and independent resurvey with tract seg-

regation of lands hereinafter described will be officially filed in the District Land Office, Sacramento, California, effective at 10:00 a. m. on December 2, 1947. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from December 2, 1947, to March 1, 1948, inclusive, the public lands affected by this notice shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. sec. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Application by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from November 12, 1947, to December 2, 1947, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on December 2, 1947, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on March 2, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from February 11, 1948, to March 2, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on March 2, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Sacramento, California, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall

be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Acting Manager, District Land Office, Sacramento, California.

The lands affected by this notice are described as follows:

SAN BERNARDINO MERIDIAN

T. 12 N., R. 14 E., all (survey and independent resurvey with tract segregation);  
T. 17 N., R. 13 E., all (survey with tract segregation);  
T. 17 $\frac{1}{2}$  N., R. 13 E., Secs. 19 to 36, inclusive.

The areas described, exclusive of segregations, aggregate 55,050.49 acres.

The lands involved vary from nearly level to hilly, and have sandy soil with frequent rocky areas.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9037; Filed, Oct. 7, 1947;  
8:52 a. m.]

[Misc. 1646297]

UTAH

NOTICE OF FILING OF PLAT OF SURVEY  
ACCEPTED JANUARY 4, 1943

SEPTEMBER 29, 1947.

Notice is given that the plat of survey of T. 13 S., R. 12 W., Salt Lake Meridian, Group 277, Utah, will be officially filed in the District Land Office, Salt Lake City, Utah, effective at 10 a. m. on December 1, 1947.

The area described aggregates 22,959.36 acres.

By Executive Order No. 6587 of February 6, 1934, Public Grazing Withdrawal No. 4, Utah, these lands, subject to valid existing rights, were withdrawn from settlement, location, sale, or entry and reserved for classification in aid of legislation for conservation and development of natural resources and for use as grazing land in accordance with such rules and regulations as may be prescribed by the Secretary of the Interior.

Anyone having a valid settlement right or other right to any of these lands, initiated prior to the withdrawal of February 6, 1934, should assert the same within three months from the date on which the plat is officially filed, by filing an application under appropriate public land law, setting forth all facts relevant thereto.

All inquiries relating to these lands should be addressed to the Acting Manager, District Land Office, Salt Lake City, Utah.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9034; Filed, Oct. 7, 1947;  
8:52 a. m.]

[Misc. 1778199]

NEW MEXICO

NOTICE OF FILING OF PLAT OF SURVEY  
ACCEPTED NOVEMBER 28, 1942

SEPTEMBER 29, 1947.

Notice is given that the plat of survey of lands hereinafter described will be officially filed in the District Land Office, Santa Fe, New Mexico, effective at 10:00 a. m. on December 1, 1947. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from December 1, 1947 to February 29, 1948, inclusive, the public lands affected by this notice shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. sec. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Application by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from November 11, 1947, to December 1, 1947, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on December 1, 1947, shall be treated as simultaneously filed.

(c) *Date for non-preference-right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on March 1, 1948, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference-right filings.* Applications by the general public may be presented during the 20-day period from February 10, 1948, to March 1, 1948, inclusive, and all such applications, together with those presented at 10:00 a. m. on March 1, 1948, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office, Santa Fe, New Mexico, shall be acted

upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Acting Manager, District Land Office, Santa Fe, New Mexico.

The lands affected by this notice are described as follows:

NEW MEXICO PRINCIPAL MERIDIAN

T. 24 N., R. 17 E.,  
Sec. 29, Lots 1 and 2;  
Sec. 30, Lot 3;  
Sec. 33, Lots 1 to 6, inclusive.

The areas described aggregate 247.82 acres. The above-mentioned plat, based upon the plat approved February 8, 1890, shows the resurvey of the boundaries of sections 29, 30 and 33 and of the north boundary of Mora Grant and the survey of lands omitted from the original survey.

The described area comprises rough broken lands cut by high mesas and containing many springs and lakes.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9033; Filed, Oct. 7, 1947;  
8:51 a. m.]

[Misc. 1852860]

OREGON

NOTICE OF FILING OF PLAT OF SURVEY  
ACCEPTED NOVEMBER 24, 1942

SEPTEMBER 30, 1947.

Notice is given that the plat of survey of fractional secs. 24, 25 and 36, T. 16 S., R. 4½ E., W. M., Oregon, will be officially filed in the District Land Office at Roseburg, Oregon, at 10:00 a. m. on December 2, 1947.

This survey embraces fractional 24, 25 and 36 determined to be in a hiatus between the lands surveyed as secs. 19, 30 and 31, T. 16 S., R. 5 E., and those surveyed as secs. 24, 25 and 36, T. 16 S., R. 4 E.

The area described aggregates 249.71 acres.

All of the lands involved are within the limits of the Willamette National Forest having been first withdrawn pursuant to Proclamation of September 28, 1893 creating the Cascade Range Forest Reserve and pursuant to Proclamation of December 7, 1935 (No. 1251) the lands were added to and made a part of the Willamette National Forest.

The major part of the lands are mountainous with the remainder consisting of McKenzie River Bottom land. The bottom land has a rocky silt loam soil with that in the mountainous areas being a rocky clay. The land in general supports a heavy growth of fir, hemlock and cedar timber with a dense understory of brush.

Anyone having a valid settlement right to any of these lands, initiated prior to the withdrawal of September 28, 1893, should assert the same within three months from the date on which the plat is officially filed by making application under an appropriate public land law setting forth all facts relevant to such claim.

All inquiries relating to the lands should be addressed to the Acting Manager of the District Land Office, Roseburg Oregon.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9039; Filed, Oct. 7, 1947;  
8:53 a. m.]

[Misc. 1894287]

MISSOURI

AMENDMENT OF NOTICE OF FILING PLAT OF  
SURVEY ISSUED JULY 30, 1947

SEPTEMBER 30, 1947.

In the notice of filing of plat of survey of an island in the Gasconade River, Missouri, the area of lot 3 sec. 24, T. 43 N., R. 7 W., Fifth Principal Meridian, Missouri, should read 0.42 acres instead of 42 acres. The notice is amended accordingly.

FRED W. JOHNSON,  
Director.

[F. R. Doc. 47-9035; Filed, Oct. 7, 1947;  
8:52 a. m.]

Geological Survey

ALASKA; PUNCHBOWL LAKE OUTLET STREAM  
MODIFICATION NO. 421 AFFECTING POWER  
SITE CLASSIFICATION NO. 192, ALASKA NO. 7

Pursuant to Order No. 2333, June 10, 1947 (43 CFR 4.623; 12 F. R. 4025), Power Site Classification No. 192, approved November 14, 1927, is hereby modified under the acts of March 3, 1879 (20 Stat. 394; 43 U. S. C. 31), and June 10, 1920, as amended (sec. 24, 41 Stat. 1075; 16 U. S. C., Supp. V. 818), to read as follows:

Every smallest legal subdivision which, when surveyed, will be within one-fourth mile of an unnamed stream which is the outlet of Punchbowl Lake excepting a tract of 4.8 acres adjacent to the shore of Punchbowl Cove, and more definitely described as follows:

Beginning at Corner No. 1; a stake, scribed WCMC 1, and set at a point on the high tide line of Punchbowl Cove, S 3° W and 9.2 chains distant from the south (left) bank of the mouth of the outlet stream of Punchbowl Lake; thence northerly by meandered course, totaling 14.07 chains along the shoreline of Punchbowl Cove to

Corner No. 2. A stake scribed WCMC 2 and set in the ground on the high tide line; thence S 65° E, 6.00 chains to

Corner No. 3 (not set); thence S 25° W, 5.00 chains to

Corner No. 4 (not set); thence N 65° W, 5.40 chains to Corner No. 1, the place of beginning.

This modification effects the elimination from the power site order of 4.8

acres within the Tongass National Forest.

THOMAS B. NOLAN,  
Acting Director.

SEPTEMBER 29, 1947.

[F. R. Doc. 47-9030; Filed, Oct. 7, 1947;  
8:49 a. m.]

ARIZONA, CALIFORNIA, NEVADA; COLORADO  
RIVER BASIN

ORDER OF CANCELATION NO. 89 AFFECTING  
POWER SITE CLASSIFICATION NO. 55 AND  
POWER SITE CLASSIFICATION NO. 272

Pursuant to authority vested in me by the act of March 3, 1879 (20 Stat. 394; 43 U. S. C. 31), and by Departmental Order No. 2333 of June 10, 1947 (43 CFR 4.623; 12 F. R. 4025), Power Site Classification No. 55, approved June 22, 1923, and Power Site Classification No. 272, approved May 29, 1933, are hereby canceled insofar as and to the extent that they affect the following described lands:

1. In Power Site Classification No. 55:

GILA AND SALT RIVER MERIDIAN, ARIZONA

- T. 16 N., R. 20 W.,  
Sec. 18, lot 1, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .
- T. 16 N., R. 20 $\frac{1}{2}$  W.,  
Sec. 2, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$  and S $\frac{1}{2}$ ;  
Secs. 10, and 12;  
Sec. 14, NE $\frac{1}{4}$ ;  
Sec. 22, lots 1, and 2;  
Sec. 34, lots 1, 2, 3, and 4, E $\frac{1}{2}$ SE $\frac{1}{4}$ .
- T. 16 N., R. 21 W.,  
Sec. 10, NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ ,  
N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Secs. 12, 14, and 24.
- T. 17 N., R. 21 W.,  
Sec. 4;  
Sec. 8, N $\frac{1}{2}$ NE $\frac{1}{4}$ , and SE $\frac{1}{4}$ NE $\frac{1}{4}$ ;  
Sec. 10, W $\frac{1}{2}$ ;  
Sec. 22, N $\frac{1}{2}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , and  
SE $\frac{1}{4}$ ;  
Sec. 26, W $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Sec. 34, NE $\frac{1}{4}$ , and E $\frac{1}{2}$ SE $\frac{1}{4}$ .
- T. 18 N., R. 21 W.,  
Sec. 6, lots 4, 5, 6, and 7;  
Sec. 8, W $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
Sec. 18, NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 20, W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 28, W $\frac{1}{2}$ W $\frac{1}{2}$ .
- T. 19 N., R. 21 W.,  
Secs. 6, and 20.
- T. 20 N., R. 21 W.,  
Sec. 4, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 6;  
Sec. 8, S $\frac{1}{2}$ ;  
Secs. 9, and 18;  
Sec. 20, NW $\frac{1}{4}$ .
- T. 21 N., R. 21 W.,  
Sec. 28, SW $\frac{1}{4}$ ;  
Sec. 30, NE $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ , and SE $\frac{1}{4}$ .
- T. 22 N., R. 21 W.,  
Sec. 18;  
Sec. 34, N $\frac{1}{2}$ .
- T. 18 N., R. 22 W.,  
Sec. 2, lots 1, 2, and 3, S $\frac{1}{2}$ NE $\frac{1}{4}$ , and NE $\frac{1}{4}$   
SE $\frac{1}{4}$ ;  
Sec. 12, NE $\frac{1}{4}$ , and NE $\frac{1}{4}$ SE $\frac{1}{4}$ .
- T. 19 N., R. 22 W.,  
Secs. 12, and 14;  
Sec. 22, lots 1, 2, and 3, E $\frac{1}{2}$ NE $\frac{1}{4}$ , and  
E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Secs. 24, and 26;  
Sec. 34, E $\frac{1}{2}$ NE $\frac{1}{4}$ , and NE $\frac{1}{4}$ SE $\frac{1}{4}$ .
- T. 20 N., R. 22 W.,  
Sec. 12, E $\frac{1}{2}$ NE $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 18, S $\frac{1}{2}$ NE $\frac{1}{4}$ , and S $\frac{1}{2}$ ;  
Secs. 20, 24, and 26.

SAN BERNARDINO MERIDIAN, CALIFORNIA

- T. 11 N., R. 21 E.,  
as affected by Power Site Interpretation  
No. 243, approved January 17, 1936—  
Sec. 10, lots 4 and 5, NW $\frac{1}{4}$ SE $\frac{1}{4}$ , and S $\frac{1}{2}$   
SE $\frac{1}{4}$ ;  
Sec. 11, lot 1;  
Sec. 14, lots 2, 3, 4, 5, 6, 7, and 8,  
W $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 15, lots 7, and 8, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;  
Sec. 23, lots 9, and 10, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;  
as affected by Power Site Interpretation  
No. 58, approved April 1, 1925—  
Sec. 14, lot 1;  
Sec. 15, lots 3, 4, and 5, SE $\frac{1}{4}$ SW $\frac{1}{4}$ , and  
S $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 22, lots 1, 2, 3, 4, and 5, N $\frac{1}{2}$ ;  
Sec. 23, lots 1, 2, 3, 4, 5, 6, 7, and 8,  
SE $\frac{1}{4}$ SW $\frac{1}{4}$ , and S $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 25, lots 7, 8, and 9, W $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 26, lots 1, 2, 3, 4, 5, 6, 7, and 8, NE $\frac{1}{4}$ ,  
and E $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 27, lots 6, 7, 8, 9, 10, and 11, S $\frac{1}{2}$ S $\frac{1}{2}$ ;  
Sec. 34;  
Sec. 35, lots 2, 3, 5, 6, and 7, S $\frac{1}{2}$ SW $\frac{1}{4}$ , and  
SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 36, lot 1.
- T. 9 N., R. 22 E.,  
as affected by Power Site Interpretation  
No. 69, approved August 26, 1925—  
Sec. 2;  
Sec. 3, lots 1, 2, and 3, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , and  
E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 10, S $\frac{1}{2}$ NE $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 11, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ ,  
W $\frac{1}{2}$ SE $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 13, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , and NW $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
Sec. 14;  
Sec. 15, NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 22, E $\frac{1}{2}$ NE $\frac{1}{4}$ ;  
Sec. 23, N $\frac{1}{2}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , and  
SE $\frac{1}{4}$ ;  
Sec. 24, W $\frac{1}{2}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
as affected by Power Site Interpretation  
No. 79, approved July 15, 1926—  
Sec. 26, NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , and  
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .
- T. 10 N., R. 22 E.,  
as affected by Power Site Interpretation  
No. 51, approved July 17, 1924—  
Sec. 3, (fractional);  
Sec. 4, lots 1, and 2;  
Sec. 9, NE $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Sec. 10, W $\frac{1}{2}$ W $\frac{1}{2}$ ;  
Sec. 15, NW $\frac{1}{4}$ NW $\frac{1}{4}$ ;  
Sec. 16;  
Sec. 17, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 20, E $\frac{1}{2}$ ;  
Sec. 22, W $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
Sec. 26, SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 27, S $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Sec. 28, N $\frac{1}{2}$ , and E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 34, NE $\frac{1}{4}$ , and S $\frac{1}{2}$ ;  
Sec. 35;  
Sec. 36, W $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ .
- T. 7 N., R. 23 E.,  
Sec. 2, lots 1, 2, 3, and 4, S $\frac{1}{2}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ ,  
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 12, N $\frac{1}{2}$ , and N $\frac{1}{2}$ S $\frac{1}{2}$ .
- T. 8 N., R. 23 E.,  
Sec. 4, W $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
Sec. 6, lots 1, 2, 3, and 4, S $\frac{1}{2}$ NE $\frac{1}{4}$ ,  
SE $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 7, E $\frac{1}{2}$ E $\frac{1}{2}$ ;  
Sec. 8;  
Sec. 16, W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 20, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , and E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 26, S $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
Sec. 27, W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Sec. 28, NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ ,  
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 34;  
Sec. 35, W $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and  
SE $\frac{1}{4}$ ;  
Sec. 36, W $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ SW $\frac{1}{4}$ .
- T. 9 N., R. 23 E.,  
Sec. 30, lots 2, 3, and 4, E $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
Sec. 31;  
Sec. 32, SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ .

T. 6 N., R. 24 E.,

- Sec. 3, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
Sec. 10, W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 14, SW $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
Sec. 15, W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 22, E $\frac{1}{2}$ ;  
Sec. 23, W $\frac{1}{2}$ W $\frac{1}{2}$ ;  
Sec. 26, W $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
Sec. 27, E $\frac{1}{2}$ .
- T. 7 N., R. 24 E.,  
Sec. 7, lots 1, 2, and 3, NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ ,  
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , and N $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 8, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ , and S $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 16, SW $\frac{1}{4}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 28, NW $\frac{1}{4}$ SE $\frac{1}{4}$ .

MOUNT DIABLO MERIDIAN, NEVADA

- T. 32 S., R. 65 E.,  
Sec. 36.
- T. 33 S., R. 65 E.,  
as affected by Power Site Interpretation  
No. 246, approved January 27, 1936—  
Secs. 1, 12, and 13;  
Sec. 24, lot 1, N $\frac{1}{2}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ,  
and SE $\frac{1}{4}$ ;  
Sec. 25, lots 2, 3, and 4, N $\frac{1}{2}$ NE $\frac{1}{4}$ , and  
SE $\frac{1}{4}$ NE $\frac{1}{4}$ .
- T. 32 S., R. 66 E.,  
Sec. 3, S $\frac{1}{2}$ ;  
Sec. 4, NE $\frac{1}{4}$ , and S $\frac{1}{2}$ ;  
Sec. 5, S $\frac{1}{2}$ ;  
Sec. 6, S $\frac{1}{2}$ ;  
Sec. 7, N $\frac{1}{2}$ ;  
Sec. 8, N $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Secs. 9, 10, 14, and 15;  
Sec. 16, N $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Sec. 21, NE $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ , and SE $\frac{1}{4}$ ;  
Secs. 22, and 23;  
Sec. 24, W $\frac{1}{2}$ ;  
Sec. 26, N $\frac{1}{2}$ , and N $\frac{1}{2}$ S $\frac{1}{2}$ ;  
Sec. 27, N $\frac{1}{2}$ , and N $\frac{1}{2}$ S $\frac{1}{2}$ ;  
Sec. 28, N $\frac{1}{2}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , and SW $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
Secs. 29, and 31;  
Sec. 32, N $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , and NW $\frac{1}{4}$ SW $\frac{1}{4}$ .

The areas described aggregate 19,205.49  
acres in Arizona, 22,067.77 acres in California  
and 13,758.62 acres in Nevada.

2. In Power Site Classification No. 272:

GILA AND SALT RIVER MERIDIAN, ARIZONA

- T. 21 N., R. 21 W.,  
Sec. 6, lots 2, 3, 4, 5, 6, 7, 10, 11, 12, 13, and  
14, E $\frac{1}{2}$ SW $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 7, lot 1, NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ,  
and SE $\frac{1}{4}$ ;  
Sec. 18, E $\frac{1}{2}$ ;  
Sec. 19, NE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 20, W $\frac{1}{2}$ W $\frac{1}{2}$ .
- T. 22 N., R. 22 W.,  
Sec. 12, NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$   
SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 24, NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 25, NE $\frac{1}{4}$ , and NE $\frac{1}{4}$ SE $\frac{1}{4}$ .
- T. 23 N., R. 22 W.,  
Sec. 14, NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , and  
SE $\frac{1}{4}$ .
- T. 24 N., R. 22 W.,  
Sec. 6, lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 8, S $\frac{1}{2}$ N $\frac{1}{2}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
Sec. 22, W $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ ,  
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 34, E $\frac{1}{2}$ NE $\frac{1}{4}$ .
- T. 25 N., R. 22 W.,  
Sec. 21, NW $\frac{1}{4}$ , and E $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
Sec. 28, N $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 29, SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 31, S $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 32, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ ,  
S $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ .
- MOUNT DIABLO MERIDIAN, NEVADA
- T. 25 S., R. 65 E.,  
Sec. 10, E $\frac{1}{2}$ E $\frac{1}{2}$ ;  
Sec. 11, SW $\frac{1}{4}$ NW $\frac{1}{4}$ ;  
Sec. 15, E $\frac{1}{2}$ E $\frac{1}{2}$ ;  
Sec. 23, W $\frac{1}{2}$ W $\frac{1}{2}$ ;  
Sec. 26, W $\frac{1}{2}$ W $\frac{1}{2}$ ;  
Sec. 34, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , and  
W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
Sec. 35, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .

- T. 26 S., R. 65 E.  
 Sec. 3, lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 10, W $\frac{1}{2}$ NE $\frac{1}{4}$ , and E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 11, SW $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
 Sec. 14, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
 Sec. 23, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , and E $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
 Sec. 35, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , and NW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 36, SW $\frac{1}{4}$ SW $\frac{1}{4}$ .
- T. 27 S., R. 65 E.  
 Sec. 1, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 12, NE $\frac{1}{4}$ ;  
 Sec. 13, S $\frac{1}{2}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 23, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 25, S $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , and W $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 26, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;  
 Sec. 36, W $\frac{1}{2}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ , and NW $\frac{1}{4}$ SE $\frac{1}{4}$ .
- T. 28 S., R. 65 E.  
 Sec. 1, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 11, E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 12, NW $\frac{1}{4}$ , and NW $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
 Sec. 14, E $\frac{1}{2}$ NE $\frac{1}{4}$ , and SE $\frac{1}{4}$ ;  
 Sec. 23, E $\frac{1}{2}$ ;  
 Sec. 25, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , and W $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
 Sec. 26, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ;  
 Sec. 36, W $\frac{1}{2}$ W $\frac{1}{2}$ .
- T. 29 S., R. 65 E.  
 Sec. 1, lots 3, and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
 Sec. 12, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
 Sec. 13, W $\frac{1}{2}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 24, NE $\frac{1}{4}$ .
- T. 29 S., R. 66 E.  
 Sec. 19, lots 2, 3, and 4, E $\frac{1}{2}$ SW $\frac{1}{4}$ , and SW $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 29, W $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
 Sec. 30, W $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , and NE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 32, W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , and SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 33, SW $\frac{1}{4}$ SW $\frac{1}{4}$ .
- T. 31 S., R. 66 E.,  
 as affected by Power Site Interpretation No. 290, approved November 9, 1940—  
 Sec. 3, lot 2, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , and E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 10, E $\frac{1}{2}$ NE $\frac{1}{4}$ , and NE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
 Sec. 11, W $\frac{1}{2}$ SW $\frac{1}{4}$ ;  
 Sec. 14, SW $\frac{1}{4}$ NW $\frac{1}{4}$ ;  
 Sec. 15, E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 22, E $\frac{1}{2}$ SE $\frac{1}{4}$ ;  
 Sec. 23, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , and SE $\frac{1}{4}$ SW $\frac{1}{4}$ ;  
 Sec. 26, E $\frac{1}{2}$ NW $\frac{1}{4}$ , and SW $\frac{1}{4}$ ;  
 Sec. 35, N $\frac{1}{2}$ NW $\frac{1}{4}$ , and SE $\frac{1}{4}$ NW $\frac{1}{4}$ .
- T. 32 S., R. 66 E.,  
 Secs. 2 and 11;  
 Sec. 12, W $\frac{1}{2}$ .

The areas described aggregate 5,279.55 acres in Arizona, and 10,437.01 acres in Nevada.

The records of the Bureau of Land Management and of the District Land Office will be noted accordingly; and the Bureau of Land Management will take such action as may be necessary in accordance with section 4 of the act of September 27, 1944 (58 Stat. 747, 748; 43 U. S. C., sec. 282).

THOMAS B. NOLAN,  
 Acting Director.

SEPTEMBER 29, 1947.

[F. R. Doc. 47-9031; Filed, Oct. 7, 1947; 8:49 a. m.]

WYOMING; BIG HORN RIVER

POWER SITE CLASSIFICATION NO. 388

SEPTEMBER 26, 1947.

Pursuant to authority vested in me by the act of March 3, 1879 (20 Stat. 394; 43 U. S. C. 31), and by Departmental Order No. 2333 of June 10, 1947 (43 CFR

4.623; 12 F. R. 4025), the following described land is hereby classified as power sites insofar as title thereto remains in the United States and subject to valid existing rights; and this classification shall have full force and effect under the provisions of sec. 24 of the act of June 10, 1920, as amended by sec. 211 of the act of August 26, 1935 (16 U. S. C., Supp. V. 818):

SIXTH PRINCIPAL MERIDIAN

T. 39 N., R. 94 W.,  
 Sec. 7, lot 3.

The area described aggregates 30.79 acres.

WILLIAM E. WRATHER,  
 Director.

[F. R. Doc. 47-9029; Filed, Oct. 7, 1947; 8:47 a. m.]

FEDERAL COMMUNICATIONS  
 COMMISSION

[Docket No. 8264]

WESTERN OKLAHOMA BROADCASTING CO.

ORDER DESIGNATING APPLICATION FOR  
 HEARING ON STATED ISSUES

In re application of Western Oklahoma Broadcasting Company, Clinton, Oklahoma, Docket No. 8264, File No. BP-5321; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 19th day of September 1947:

The Commission having under consideration the above-entitled application for a construction permit for a new standard broadcast station to operate on the frequency 1,320 kc with 1 kw power, daytime only, at Clinton, Oklahoma;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application be, and it is hereby designated for hearing at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed station and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with any existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any other pending

applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine the overlap, if any, that will exist between the service areas of the proposed station and of station KASA at Elk City, Oklahoma, the nature and extent thereof, and whether such overlap, if any, is in contravention of § 3.35 of the Commission's rules.

By the Commission.

[SEAL]

T. J. SLOWIE,  
 Secretary.

[F. R. Doc. 47-9059; Filed, Oct. 7, 1947; 8:53 a. m.]

[Docket No. 8512]

THOMAS PATRICK, INC. (KWK)

ORDER DESIGNATING APPLICATION FOR  
 HEARING ON STATED ISSUES

In re application of Thomas Patrick, Incorporated (KWK), St. Louis, Missouri, Docket No. 8512, File No. BP-4843; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 19th day of September 1947:

The Commission having under consideration a petition for reconsideration, filed May 16, 1947, by Pinellas Broadcasting Company, licensee of station WTSP, St. Petersburg, Florida, directed against the Commission's action of April 30, 1947, in granting without hearing the above-entitled application for a construction permit to increase the power of station KWK, St. Louis, Missouri, to 5 kw at night and to install a directional antenna for night use; and also having under consideration a petition filed March 31, 1947, by Pinellas Broadcasting Company (WTSP) requesting that the above-entitled application be designated for hearing; a petition filed August 13, 1946, by Havens and Martin, Inc., licensee of station WMBG, Richmond, Virginia, requesting that the above-entitled application be designated for hearing; and a petition for reconsideration filed May 15, 1947, by Havens and Martin, Inc. (WMBG) directed against the Commission's action of April 30, 1947, in granting without hearing the above-entitled application;

It appearing, that the proposed operation of station KWK would result in an increase in the RSS limitation of station WTSP under the method of computing such limitations in effect at the time of granting of the above-entitled application and at present;

It further appearing, that the petition filed by Pinellas Broadcasting Company (WTSP) on March 31, 1947, had inadvertently not been considered by the Commission when on April 30, 1947, it

## NOTICES

had granted the above-entitled application without hearing;

*It is ordered,* That, pursuant to section 405 of the Communications Act of 1934, as amended, and § 1.390 (a) of the Commission's rules and regulations, the said petition for reconsideration filed by Pinellas Broadcasting Company (WTSP) be, and it is hereby granted; that the action of the Commission of April 30, 1947, granting the above-entitled application of Thomas Patrick, Incorporated, be, and it is hereby, set aside; and that the said application be, and it is hereby designated for hearing, at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the technical, financial, and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate station KWK as proposed.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of station KWK as proposed and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of station KWK as proposed would involve objectionable interference with stations WTSP, St. Petersburg, Florida, WMBG, Richmond, Virginia, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of station KWK as proposed would involve objectionable interference, as defined in the North American Regional Broadcasting Agreement, with Mexican station XEMX, Mexico, D. F., or any other existing foreign broadcast station, and the nature and extent of such interference.

6. To determine whether the operation of KWK as proposed would involve objectionable interference with the services proposed in any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

7. To determine whether the installation and operation of station KWK as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

*It is further ordered,* That Pinellas Broadcasting Company, licensee of station WTSP, St. Petersburg, Florida, and Havens and Martin, Inc., licensee of station WMBG, Richmond, Virginia, be, and they are hereby, made parties to this proceeding;

*It is further ordered,* That, in view of the foregoing, the petition filed March 31, 1947, by Pinellas Broadcasting Company (WTSP) and the petitions filed August 13, 1946, and May 15, 1947, by

Havens and Martin, Inc. be, and they are hereby, dismissed.

By the Commission.

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9060; Filed, Oct. 7, 1947;  
8:53 a. m.]

FREQUENCY ASSIGNMENTS IN BANDS 44-50  
AND 72-76 MC PENDING FINAL DETERMINATION  
ON PROPOSAL TO REALLOCATE  
THESE BANDS TO FIXED AND MOBILE USES

INTERIM PROCEDURE GOVERNING THE HANDLING  
OF REQUESTS

SEPTEMBER 25, 1947.

Information reaching the Commission indicates that misunderstanding may exist among certain manufacturers of radio equipment with respect to the policy of the Commission regarding applications for the use of frequencies in the bands 44-50 and 72-76 Mc.

The Commission's Report of Allocations from 25,000 Kc to 30,000,000 Kc (Docket 6651) provided in part for thirteen television channels between 44 Mc and 216 Mc, ten of which were to be shared with the non-government fixed and mobile services on a mutually non-interfering basis. The report further provided a band, 72-76 Mc, for the exclusive use of the non-government fixed and mobile services, except for frequencies within 400 Kc of the 75 Mc aeronautical marker beacon frequency. Specific service-allocation for this band, 72-76 Mc, were announced on July 19, 1946.

A comprehensive study of the problems inherent in the use of frequencies between 44 Mc and 88 Mc having indicated, among other things, that serious adjacent channel interference to television channels 4 and 5 may result from the unlimited operation of fixed and mobile services in the band 72-76 Mc, the Commission, on August 14, 1947, issued its Notice of Proposed Rule Making (Mimeograph No. 10421, Docket No. 8487) in the matter of amendments governing sharing of television channels and assignment of frequencies to television and non-government fixed and mobile services. Oral argument on this proposal has been scheduled for October 13, 1947.

Pending completion of the above mentioned proceeding in Docket 8487, the Commission has adopted the following procedure for the handling of applications now on file, or which may be filed, for authorizations in the frequency bands 44-50 and 72-76 Mc.

1. Any request for the assignment of any frequency within the band 44-50 Mc will be held in abeyance pending the outcome of the proceeding in Docket 8487, scheduled for oral argument on October 13, 1947, on the proposal to reallocate this band to fixed and mobile uses.

2. Any request for the assignment of any frequency within the band 72-76 Mc (except aviation markers centering on 75 Mc) will be held in abeyance pending the outcome of the proceeding in

Docket 8487, scheduled for oral argument on October 13, 1947, on the proposal to reallocate this band to certain types of fixed services: *Provided, however,* That upon proper showing in particular cases presenting urgent and immediate need for emergency operation in the 72-76 Mc band, the Commission may consider the issuance of special temporary authorizations to operate in that band pending determination of the proceedings in Docket 8487.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9061; Filed, Oct. 7, 1947;  
8:56 a. m.]

[Docket No. 8487]

SHARING OF TELEVISION CHANNELS AND  
ASSIGNMENT OF FREQUENCIES TO TELEVISION  
AND NON-GOVERNMENT FIXED AND  
MOBILE SERVICES

NOTICE OF PLACE OF ORAL ARGUMENT

The oral argument in the above-entitled proceeding before the Commission en banc scheduled to begin at 9:30 a. m. on October 13, 1947, will be held in Conference Room B, adjacent to the Departmental Auditorium, 13th Street and Constitution Avenue NW., Washington, D. C.

Dated: September 29, 1947.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9062; Filed, Oct. 7, 1947;  
8:56 a. m.]

[Docket Nos. 8520, 8521]

HAYGOOD S. BOWDEN AND SAVANNAH  
BROADCASTING CO. (WTOC)

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED  
HEARING ON STATED ISSUES

In re applications of Haygood S. Bowden, Camden, South Carolina, Docket No. 8520, File No. BP-6020; Savannah Broadcasting Company (WTOC), Savannah, Georgia, Docket No. 8521, File No. BP-6327; for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 25th day of September 1947;

The Commission having under consideration the above-entitled application of Haygood S. Bowden for a construction permit for a new standard broadcast station to operate on the frequency 690 kc, 250 w power, daytime only, at Camden, South Carolina, and the above-entitled application of Savannah Broadcasting Company (WTOC) for a construction permit to change frequency from 1,290 kc to 690 kc, change hours of operation from unlimited to daytime only, increase power from 5 kw to 10



kw, install new transmitter and new vertical antenna, and change transmitter location, at Savannah, Georgia.

*It is ordered,* That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said applications be, and they are hereby, designated for hearing in a consolidated proceeding at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the individual applicant and the technical, financial and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate the proposed Camden station and station KTOC as proposed respectively.

2. To determine the areas and populations which may be expected to gain or lose primary service from the proposed operations and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the proposed operations would involve objectionable interference with any existing broadcast station and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the proposed operations would involve objectionable interference with the services proposed in any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installations and proposed operations would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

7. To determine on a comparative basis which, if either, of the applications in this consolidated proceeding should be granted.

By the Commission.

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9063; Filed, Oct. 7, 1947; 8:56 a. m.]

[Docket No. 8519]

**DELAND BROADCASTING CO.**

**ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES**

In re application of Lyle Van Valkenburgh, tr/as Deland Broadcasting Company, Deland, Florida, File No. BP-5903, Docket No. 8519; for construction permit.

At a session of the Federal Communications Commission, held at its offices in

Washington, D. C., on the 25th day of September 1947;

The Commission having under consideration a petition for reconsideration filed July 1, 1947, by Citrus Belt Broadcasters, Inc., licensee of station WSIR, Winter Haven, Florida, directed against the Commission's action of June 11, 1947, in granting without hearing the above-entitled application of Lyle Van Valkenburgh, tr/as Deland Broadcasting Company, for a permit to construct a new standard broadcast station in Deland, Florida, to operate on 1490 kc, with 250 w power, unlimited time;

It appearing, that there is a possibility of objectionable interference resulting from the simultaneous operation of station WSIR and the proposed station, and that the Commission does not have before it sufficient information to make a determination in the matter;

*It is ordered,* That, pursuant to Section 405 of the Communications Act of 1934, as amended, and §1.390 of the Commission's rules and regulations, the said petition of Citrus Belt Broadcasters, Inc. (WSIR), be, and it is hereby, granted; that the grant to Deland Broadcasting Company of June 11, 1947, be, and it is hereby, set aside; and that the above-entitled application of Lyle Van Valkenburgh, tr/as Deland Broadcasting Company, be, and it is hereby, designated for hearing, at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain primary service from the operation of the proposed station and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with station WSIR, Winter Haven, Florida, or with any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

*It is further ordered,* That Citrus Belt Broadcasters, Inc., licensee of station

WSIR, Winter Haven, Florida, be, and it is hereby made a party to this proceeding.

By the Commission.

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9064; Filed, Oct. 7, 1947; 8:56 a. m.]

**CLASS B FM BROADCAST STATIONS**

**LIST OF CHANGES IN REVISED TENTATIVE ALLOCATION PLAN**

OCTOBER 1, 1947.

List of changes in revised tentative allocation plan for Class B FM broadcast station dated June 13, 1947.<sup>1</sup>

CHANNELS

General area	Deleted	Added	Date of change
Muskegon, Mich.....	297	263	Aug. 7, 1947
Stillwater, Okla.....		230	Do.
Centralia, Ill.....		243	Aug. 21, 1947
Herrin, Ill.....	243		Do.
Creston, Iowa.....		297	Do.
Shenandoah, Iowa.....	297		Do.
Oil City, Pa.....	299	253	Do.
Waterloo, Iowa.....	254	289	Do.
Carthage, Ill.....	253		Aug. 28, 1947
Keokuk, Iowa.....		253	Do.
Iowa City, Iowa.....	259		Do.
Muscatine, Iowa.....		259	Do.
Atlanta, Ga.....	225		Sept. 11, 1947
Decatur, Ga.....		225	Do.
Vincennes, Ind.....	293		Do.
Washington, Ind.....		293	Do.
Kinston, N. C.....	236		Sept. 25, 1947
Fayetteville, N. C.....		236	Do.

**FEDERAL COMMUNICATIONS**

**COMMISSION,**

[SEAL] T. J. SLOWIE,  
Secretary.

[F. R. Doc. 47-9065; Filed, Oct. 7, 1947; 8:56 a. m.]

**INTERSTATE COMMERCE COMMISSION**

[S. O. 396, Special Permit 301]

**RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.**

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill., September 30, 1947, by Irving Barnett, of cars PFE 50731 and PFE 44748, tomatoes, now on the Chicago Produce Terminal to Detroit, Mich.

The waybill shall show reference to this special permit.

A copy of this special 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

<sup>1</sup> 12 F. R. 4031.

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 30th day of September 1947.

HOMER C. KING,  
Director,  
Bureau of Service.

[F. R. Doc. 47-9049; Filed, Oct. 7, 1947;  
8:54 a. m.]

[S. O. 396, Special Permit 302]

RECONSIGNMENT OF CANTALOUPE AT  
ST. LOUIS, MO.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at St. Louis, Mo., October 1, 1947, by H. Rothstein, of car ART 19080, cantaloupes, now on the Wabash to Pittsburgh, Pa.

The waybill shall show reference to this special permit.

A copy of this special 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 1st day of October 1947.

HOMER C. KING,  
Director,  
Bureau of Service.

[F. R. Doc. 47-9050; Filed, Oct. 7, 1947;  
8:54 a. m.]

TREASURY DEPARTMENT

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BE-  
CAUSE OF INADEQUATE EXCESS PROFITS  
CREDIT

ALLOWANCES DURING FISCAL YEAR ENDED  
JUNE 30, 1947

Subchapter E of chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter, excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive tax burden be-

cause of an inadequate excess profits credit. This section provides for the re-computation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances by the Tax Court of the United States have been made in twenty cases, which are included in the list with appropriate notations. There are included as a supplement to this list sixteen cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1946. These cases were not included in the list of allowances made during the fiscal year 1946 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amounts of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after the allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data evolved, follow:

*Business in which engaged, column 2.* The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

*Excess profits credit before allowance of relief, column 4.* The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

*Increase in the amount of excess profits credit claimed by taxpayer, column 5.* The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in Column 4.

*Increase in the amount of excess profits credit allowed, column 6.* The increase in the amount of excess profits

credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in Column 4.

*Gross reduction in the excess profits tax, column 7; gross increase in the income tax, column 8.* The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the differences between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783 or section 784, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

The changes in the income and excess profits tax shown reflect the effect of the increases attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in rate structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variation of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 per cent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

Fiscal years ended	Volume	Number	Date
June 30, 1942.....	9	194	Sept. 28, 1944
June 30, 1943.....	9	194	Do.
June 30, 1944.....	9	219	Nov. 2, 1944
June 30, 1945.....	10	224	Nov. 15, 1945
June 30, 1946.....	11	196	Oct. 8, 1946

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Alabama: Hartford Peanut Co., Hartford, Ala.	Peanut shellers	7-31-1942	\$1,759.21	\$11,301.94	\$2,993.05	\$3,223.12	\$840.23
		7-31-1943	5,686.36	7,374.79	None	536.07	100.82
Arizona: Arizona Broadcasting Co., e/o KTAR Broadcasting Co., Phoenix, Ariz.	Radio broadcasting	12-31-1943	2,623.60	4,795.90	4,795.90	4,316.31	1,292.77
		12-31-1944	2,739.09	4,680.41	4,680.41	4,446.39	1,263.81
Arkansas:							
Loy Eich Chevrolet Co., 301 Walnut St., Blytheville, Ark.	Retail—automotive	1-31-1944	3,975.09	21,638.43	9,122.95	8,417.20	2,518.62
Richards & Co., Inc., 119 West 11th St., Little Rock, Ark.	Wholesale tobacco	12-31-1942	1,195.86	1,872.87	949.22	868.65	260.60
		12-31-1943	1,213.81	1,854.92	931.37	838.12	251.44
Wm. T. Stover Co., Inc., 716 Main St., Little Rock, Ark.	Surgical supplies	12-31-1942	2,890.00	16,610.00	175.85	2,525.77	757.73
		12-31-1943	2,904.44	16,095.66	None	245.34	73.00
First District of California:							
Bullock & Jones Co., 340 Post St., San Francisco, Calif.	Retail men's wear	1-31-1944	17,299.56	10,389.14	10,389.14	9,394.35	4,918.30
Walter Hyde Co., Ltd., 1331 Fulton St., Fresno, Calif.	Wholesale and retail hardware	12-31-1943	15,677.15	2,507.40	2,507.40	2,256.66	727.15
		1-1-1944	15,677.15	2,507.40	2,507.40	986.52	270.98
		5-31-1944					
Carnie-Goodwin-Pendleton Co., 515 L St., Sacramento, Calif.	Tent and awning manufacturers and dealers	12-31-1943	20,357.04	1,820.15	680.59	612.53	360.72
Dallas Animal By-Products Co., (now) 1120 Mills Tower, San Francisco, Calif. (formerly), P. O. Box 5021, Dallas, Tex.	Ipedible animal by-products	12-31-1941	6,058.71	34,857.37	10,815.19	6,515.05	2,399.31
		12-31-1942	7,573.39	33,342.89	9,209.71	8,369.74	2,548.34
		12-31-1943	7,573.39	23,371.07	9,299.71	8,369.74	2,548.34
F. A. B. Manufacturing Co., Inc., 1249 67th St., Oakland 8, Calif.	Manufacturing automotive transportation equipment	12-31-1944	20,258.73	6,716.62	6,716.62	6,380.79	3,559.81
		12-31-1945	20,258.73	6,716.62	6,716.62	6,480.79	3,559.81
Farley Fruit Co., Box 492, Salinas, Calif.	Growing, packing, and shipping farm products	12-31-1940	10,165.00	32,855.85	23,164.20	6,105.89	None
		12-31-1941	12,094.01	32,843.33	31,462.97	13,793.95	4,276.13
Hobbs Parsons Co., 1740 Tulare St., Fresno, Calif.	Wholesale fruits and produce	12-31-1941	20,372.30	48,839.48	None	506.67	None
		12-31-1942	17,707.57	55,762.49	3,616.97	3,255.28	1,369.11
		12-31-1943	17,707.57	55,762.49	3,616.97	3,255.26	1,418.91
		2-28-1941	12,079.02	89,616.58	4,444.05	2,029.87	None
Interstate Utilities Corp., 593 Market St., San Francisco, Calif.	Retail installment selling	12-31-1943	2,629.29	10,005.71	10,005.71	9,005.14	2,700.73
Louis Stores, Inc., 1901 Telegraph Ave., Oakland, Calif.	Retail grocery chain	12-31-1941	12,603.31	54,968.53	1,401.59	4,235.77	1,313.08
Mangrum, Holbrook & Elkus, 301 Golden Gate Ave., San Francisco, Calif.	Restaurant supplies and equipment—manufacturers and wholesalers	12-31-1941	5,650.20	31,327.68	3,754.80	1,314.18	302.26
Midtown Motor Sales Co., 950 Van Ness Ave., San Francisco, Calif.	Auto sales and service	10-31-1943	1,768.35	1,098.86	1,098.86	1,534.16	460.25
Modern Vehiele Co., 2044 Bryant St., San Francisco, Calif.	Builder of auto truck bodies, hoists, etc.	10-31-1944	2,143.98	723.53	723.53	1,303.15	373.67
Napa Lumber Co., 310 Sansome St., San Francisco, Calif.	Retail lumber and building materials	12-31-1940	18,024.80	18,171.27	3,823.57	568.79	None
		12-31-1941	20,920.89	23,373.94	5,018.57	2,007.43	622.31
		12-31-1942	20,920.89	23,373.94	5,018.57	4,516.71	2,659.84
		12-31-1944	2,383.52	652.40	652.40	619.78	176.15
New Salinas Theatre, Inc., 243 Golden Gate Ave., San Francisco, Calif.	Motion picture theatre and candy shop	12-31-1943	575.10	2,424.90	2,424.90	2,182.41	654.72
Phillips & Edwards Electric Corp., 1035 Harrison St., San Francisco, Calif.	Jobbers of electric supply material	11-30-1943	537.16	3,754.78	3,754.78	3,379.39	1,013.78
President Hotel Co., Cowper and University Ave., Palo Alto, Calif.	Lease and operate hotel	11-30-1944	1,258.27	3,033.67	3,033.67	2,869.15	810.60
		11-30-1945	1,101.60	3,190.34	3,190.34	3,030.82	861.39
Sears Brothers & Co., P. O. Box 699, Watsonville, Calif.	Vegetable growers and shippers	12-31-1943	61,632.45	14,914.81	14,734.78	13,261.31	5,893.92
		12-31-1944	61,632.45	14,914.81	14,734.78	13,998.07	5,883.92
Tanapals Fishing & Packing Co., 1800 Folsom St., San Francisco, Calif.	Fish reduction	6-30-1942	1,530.07	30,074.05	5,619.99	2,247.97	717.09
Thompson-Sage, Inc. (formerly: Thompson-Morton, Inc.), 821 South Wilson Way, Stockton, Calif.	Sale of agricultural machinery and tractors	10-15-1940	5,969.14	10,940.86	4,564.60	1,156.57	None
		9-30-1941					
		9-30-1943	11,346.04	21,006.21	1,003.96	2,943.62	883.09
Vertin-Edmonds Co., P. O. Box 718, Salinas, Calif.	Packers and growers of farm products	12-31-1941	17,927.90	143,243.54	41,193.45	17,968.80	5,570.34
Weinstein Co., Inc., 1041 Market St., San Francisco, Calif.	Department store	1-31-1942	104,722.07	107,639.03	None	554.62	171.93
Westco Pump Sales Co., 560 Seventh St., San Francisco, Calif.	Wholesalers of pumps and equipment	4-30-1943	1,040.32	3,876.28	2,107.25	1,896.52	568.96
		4-30-1944	1,663.71	1,483.86	1,483.86	1,360.00	400.65
Western Paper Box Co., Fifth and Adeline St., Oakland, Calif.	Paper box manufacturers	12-31-1943	20,584.50	27,333.54	3,313.12	2,981.81	1,755.95
Willits & Co., No. 1 Drumm St., San Francisco, Calif.	Importing, exporting, commission	12-31-1942	7,197.96	11,396.50	574.34	516.91	155.07
		12-31-1944	7,197.96	574.34	574.34	545.63	155.07
Sixth District of California:							
Allied Industries, 459 South Hewitt St., Los Angeles, Calif.	Manufacturing agents	6-30-1942	1,663.90	46,307.24	10,841.94	4,763.99	1,476.04
		6-30-1943	3,485.43	44,485.71	9,020.41	8,786.22	2,635.86
		6-30-1944	3,472.61	44,498.53	9,033.23	8,966.38	2,642.52
Atlas Galvanizing, Inc., 2639 Leonis Blvd., Los Angeles 11, Calif.	Galvanizing	12-31-1944	4,210.33	4,985.70	4,985.70	3,912.38	1,111.94
Baker Steel & Tube Co., 955 South Alameda St., Los Angeles, Calif.	Wholesale sales steel tubing	12-31-1943	21,058.73	1,476.76	1,476.76	1,329.09	782.68
California Ice & Cold Storage Co., 625 West Anaheim St., Long Beach, Calif.	Ice manufacturing, storage and wholesale liquor, beer and wine	12-31-1940	48,948.00	44,982.94	10,625.60	4,261.03	None
		12-31-1941	53,261.04	39,317.97	17,735.05	10,065.28	3,120.24
		12-31-1942	58,607.54	28,970.67	12,388.55	18,873.80	8,397.24
Durochrome Co., Inc., 1215 Rio Vista Ave., Los Angeles, Calif.	Decalomania manufacturing	12-31-1943	3,971.38	59,197.63	1,964.77	1,768.29	539.50
		12-31-1944	4,219.73	59,197.63	1,964.77	1,896.53	539.49
		12-31-1945	6,146.13	38.37	38.37	36.45	10.37
Electrical Products Supply Co. (formerly: Neon Specialties Corp.), 1128 Venice Blvd., Los Angeles 15, Calif.	Wholesale sign accessories	12-31-1943	10,977.48	1,420.52	1,420.52	550.25	165.08
Hadley Ranch Co., 127 North Bright Ave., Whittier, Calif.	Agricultural—citrus and walnuts	12-31-1943	19,738.58	47,099.14	7,957.70	14,052.74	7,217.32
Luber-Finer Inc., 2514 South Grand Ave., Los Angeles, Calif.	Manufacturers of oil refiners	12-31-1942	10,415.27	37,695.12	5,113.17	4,601.85	1,391.11
		12-31-1943	10,415.27	37,695.12	5,113.17	4,266.69	1,283.12
		12-31-1944	10,415.27	37,695.12	5,113.17	4,857.51	1,609.65
		12-31-1945	10,415.27	37,695.12	5,113.17	4,857.51	1,609.65
Lyman Brothers, Inc., 649 South Olive St., Los Angeles, Calif.	Restaurant	7-31-1943	2,884.81	12,354.25	4,601.02	10,408.66	3,144.57
		7-31-1944	2,884.81	12,354.25	4,601.02	2,038.63	607.66
News Press Publishing Co., De La Guerra Plaza, Santa Barbara, Calif.	Newspaper publishing, radio broadcasting, commercial printing, photo-engraving, real estate holding	9-30-1943	29,471.74	71,900.54	15,996.42	14,396.78	8,417.25
		9-30-1944	29,471.74	71,900.54	15,996.42	14,337.89	7,930.64

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Sixth District of California—Continued</b>							
Simon's Three Twenty Two West Fifth Street, Inc., 649 South Olive St., Los Angeles, Calif.	Restaurant and cocktail lounge....	7-31-1942	\$16,152.41	\$8,775.38	\$7,210.80	\$1,779.79	\$596.53
		7-31-1943	16,152.39	12,624.02	7,210.82	8,805.05	4,261.71
		7-31-1944	16,152.40	12,624.01	7,210.81	6,699.59	3,435.71
Simon's Second and Hill Corp., 649 South Olive St., Los Angeles, Calif.	Restaurants.....	7-31-1943	8,543.29	13,308.56	5,410.31	4,869.28	1,460.78
		7-31-1944	8,109.45	13,832.40	5,844.15	5,423.88	1,623.92
W & F Co., Inc., 649 South Olive St., Los Angeles, Calif.	do.....	1-31-1942	7,450.49	7,145.46	3,586.26	79.56	18.30
		1-31-1944	7,450.49	7,145.46	3,586.26	2,142.09	888.42
		1-31-1945	7,450.50	7,145.45	3,586.25	3,406.94	989.02
		12-31-1941	5,436.90	14,321.00	4,697.71	3,956.15	1,740.71
West Adams Chevrolet, Inc., 4471 West Adams Blvd., Los Angeles, Calif.	Automobile sales and service.....	12-31-1941	7,581.19	18,447.96	3,447.11	2,570.55	1,131.06
Westlake Chevrolet Co., 205 South Vermont Ave., Los Angeles, Calif.	do.....	12-31-1943	6,739.17	2,617.18	2,617.18	3,248.77	974.64
		1-31-1944	156,898.86	4,758.36	4,758.36	4,299.65	1,906.52
		1-31-1945	156,898.86	4,758.36	4,758.36	4,520.44	1,903.34
<b>Colorado:</b>							
Carlson-Frink Co., 1230 13th St., Denver, Colo.	Wholesale and retail dairy products.	12-31-1942	35,107.86	93,716.70	223.70	1,763.14	783.60
		12-31-1943	35,107.86	93,716.70	223.70	201.33	118.55
		12-31-1944	35,107.86	93,716.70	223.70	212.51	118.57
		12-31-1943	9,187.89	10,895.19	10,895.19	8,128.92	2,503.67
Marvel Oil Co., c/o The Texas Co., P. O. Box 2100, Denver, Colo.	Production and sale of crude petroleum.	12-31-1944	8,000.00	12,083.08	12,083.08	4,159.43	1,229.73
		12-31-1943	14,544.38	3,159.95	1,887.13	1,698.42	538.16
		12-31-1944	14,544.38	3,159.95	1,887.13	1,792.77	890.83
		12-31-1945	14,544.38	3,159.95	1,887.13	1,792.77	908.83
The Whitman Hotel Co., 830 North Main St., Pueblo, Colo.	Hotels and restaurants.....	12-31-1942	12,538.43	39,561.48	6,957.76	6,261.98	1,971.07
		12-31-1943	12,538.43	39,561.48	6,957.76	6,261.98	1,968.43
		12-31-1944	12,538.43	39,561.48	6,957.76	6,609.87	3,096.84
<b>Connecticut:</b>							
Britain Motor Sales Co., 1141 Stanley St., New Britain, Conn.	Automobile sales and service.....	12-31-1940	6,189.45	38,358.90	None	138.94	None
		12-31-1941	6,234.74	47,024.64	689.91	537.20	236.37
		12-31-1942	22,096.72	105,326.17	3,203.97	1,441.79	446.96
The Connecticut Malleable Castings Co., 151 East St., New Haven, Conn.	Foundry.....	12-31-1942	24,894.05	102,528.84	406.64	365.97	215.52
		12-31-1943	24,894.05	102,528.84	406.64	365.98	215.52
		12-31-1941	3,964.82	10,010.68	1,098.25	884.39	88.41
		12-31-1942	3,964.82	10,010.68	1,098.25	988.43	296.53
		12-31-1943	3,964.82	10,010.68	1,098.25	988.42	296.59
		12-31-1944	3,964.82	10,010.68	1,098.25	1,043.34	296.53
		12-31-1941	8,106.51	None	None	421.19	105.30
<b>Middle Atlantic Transportation Co., Inc., 976 West Main St., New Britain, Conn.</b>							
Milford Rivet & Machine Co., Milford, Conn.	Manufacturers of rivets, screws and machines.	12-31-1940	36,627.51	98,738.90	8,366.59	2,091.65	None
		12-31-1941	44,098.39	98,738.90	11,629.84	5,814.92	1,802.62
		12-31-1942	55,700.49	88,555.23	537.74	475.96	215.10
The Permatex Fabrics Corp., Jewett City, Conn.	Manufacture of pyroloxin coated fabrics and imitation leathers.	6-30-1941	2,000.00	34,962.55	4,350.11	None	1,082.53
A. C. Petersen, Inc., 246 Park Rd., West Hartford, Conn.	Dairy.....	6-30-1942	3,137.06	5,863.34	5,863.34	2,397.12	1,054.73
		12-31-1943	12,810.11	1,677.75	1,677.75	2,112.30	635.69
The Rotary File Co., 384 Seymour St., Stratford, Conn.	Manufacturers of rotary files.....	2-28-1941	460.72	36,970.98	5,853.15	813.14	None
		2-28-1942	663.13	36,768.57	6,886.26	3,024.55	940.72
		2-28-1943	1,748.98	35,682.72	5,800.41	4,991.29	1,566.11
		2-29-1944	1,696.72	35,734.98	5,852.67	5,334.93	1,886.04
		3-1-1944	1,423.67	36,008.03	6,125.72	1,798.41	498.52
		6-24-1944					
Sutherland Shipping, Inc., 976 West Main St., New Britain, Conn.	Motor truck transportation.....	12-31-1941	7,726.51	None	None	2,219.42	598.77
		12-31-1942	7,726.51	None	None	3,168.41	950.53
The Watson Cheney Photo-Engraving Co., 433 Church St., Hartford, Conn.	Photo engraving.....	12-31-1943	1,461.66	2,510.12	1,867.20	1,680.48	504.45
The Wetstone Tobacco Corp., Elm St., Manchester, Conn.	Tobacco growers and dealers.....	3-31-1944	8,577.72	17,672.30	3,297.25	3,008.54	899.60
<b>Delaware:</b>							
Electric Hose & Rubber Co., 12th and Dure Sts., Wilmington, Del.	Manufacturers of rubber hose.....	8-31-1941	130,010.94	10,570.34	1,347.76	1,365.13	None
		8-31-1942	148,034.41	34,392.37	11,867.59	7,725.32	2,638.76
		8-31-1943	151,879.79	30,546.99	8,022.21	9,461.89	4,205.27
		8-31-1944	159,887.01	22,539.77	14.99	6,229.39	2,669.74
<b>Florida:</b>							
Conway Bros., Inc., 438 West Bay St., Jacksonville, Fla.	Wholesale fruit and produce.....	5-31-1942	2,254.44	19,975.56	3,120.00	1,147.63	263.95
		5-31-1943	2,816.53	20,583.47	2,557.91	2,368.44	743.86
Pensacola Coach Corp., c/o J. A. Abbott, Thiesen Bldg., Pensacola, Fla.	City passenger transportation.....	2-28-1942	5,321.71	30,754.54	1,456.80	1,019.76	234.54
		2-28-1943	5,321.71	30,754.54	1,616.80	436.54	436.54
Purcell's, Inc., Laura and Monroe Sts., Jacksonville, Fla.	Retail ladies ready-to-wear.....	1-31-1941	3,672.53	18,654.33	6,302.63	509.67	None
Royal Theater, Inc., c/o Mrs. Lillian C. Claughton, transferee, 310 South East 1st St., Miami, Fla.	Motion picture theater.....	12-31-1943	1,163.29	27,336.71	4,991.51	8,292.63	2,582.94
		12-31-1944	3,650.53	24,849.47	2,504.27	2,851.40	810.40
Southern Beverages, Inc., 2055 Northwest 7th Ave., Miami, Fla.	Bottlers of carbonated beverages.....	9-30-1942	3,612.61	18,036.47	103.52	704.69	184.99
		9-30-1943	2,616.60	19,032.48	1,099.53	1,157.58	347.27
Sullivan, Nelson & Goss, Inc., Atlantic National Bank Bldg., West Palm Beach, Fla.	Bond brokers.....	12-31-1940	2,557.98	28,829.08	5,890.87	1,767.26	None
		12-31-1941	1,017.91	30,369.15	8,816.37	3,526.55	1,551.68
		12-31-1942	22,265.58	9,121.45	None	2,284.88	685.46
C. A. Thompson Farms, Inc., c/o H. B. Fultz, et al., transferees, 235 South Miami Ave., Miami, Fla.	Farm operations.....	6-30-1941	3,562.01	15,915.00	7,808.33	1,573.68	None
		6-30-1942	3,363.56	18,791.84	9,506.02	3,467.59	859.21
		6-30-1943	3,939.77	23,275.22	8,929.81	7,940.46	2,527.69
<b>Georgia:</b>							
Choice Flavors, Inc., 187 Edgewood Ave., Atlanta, Ga.	Manufacturing sirups, extracts for bottlers.	12-31-1942	1,113.80	13,765.63	2,867.65	2,580.80	629.14
		12-31-1943	426.40	22,896.44	3,555.05	3,184.70	699.87
City Supply Co., Inc., Carrollton, Ga.	Wholesale groceries.....	12-31-1941	8,379.66	10,620.34	4,772.47	381.66	87.79
		12-31-1942	9,523.13	9,476.87	3,629.00	2,349.54	704.86
		12-31-1943	9,523.13	9,476.87	3,629.00	3,296.16	979.83
		12-31-1944	9,743.79	9,256.21	3,498.54	3,237.63	983.29
Dixie Asphalt Products Corp., P. O. Box 1183, Savannah, Ga.	Manufacturing asphalt shingles and roll roofing.	12-31-1940	30,237.55	25,000.49	19,790.13	3,791.04	None
		12-31-1941	37,330.40	27,581.36	23,061.87	9,864.14	3,057.87
		12-31-1942	27,205.10	37,706.66	33,187.17	31,574.64	16,522.95
		12-31-1943	37,330.40	27,581.36	23,061.87	20,775.49	10,221.79
Eton Amusement Corp., 154-6 Walton Street NW, Atlanta, Ga.	Motion picture theater.....	12-31-1943	5,560.15	3,368.92	3,368.92	3,032.03	909.60
		12-31-1944	5,560.15	3,368.92	3,368.92	3,200.47	909.60
Gem Theatre, Inc., Calhoun, Ga.	Motion pictures.....	1-1-1943	6,727.06	1,700.28	1,700.28	1,144.55	343.37
		9-30-1943					
H. W. Lay & Company, Inc., 173 Boulevard NE., Atlanta, Ga.	Manufacturer food and food products.	8-31-1941	3,793.91	66,828.79	21,113.63	3,138.43	None
		8-31-1942	9,181.48	85,460.54	28,818.52	15,748.73	5,791.43
		8-31-1943	13,024.98	101,278.80	32,870.20	26,286.53	16,202.33

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia—Continued							
Orkin Exterminating Co., Inc., 315 Peachtree St. N.E., Atlanta, Ga.	Exterminating service	12-31-1942	\$3,925.88	\$3,366.90	\$1,774.12	\$1,596.71	\$479.01
Pollock's, Inc., 441 West Peachtree St., Atlanta, Ga.	Retail shoes	12-31-1941	55,638.93	49,816.24	7,708.25	3,065.58	950.32
		12-31-1942	55,800.43	49,654.74	7,636.75	6,873.08	3,054.70
Robeson Enterprises, Inc., 154-6 Walton St. N.W., Atlanta, Ga.	Theater	12-31-1941	1,160.07	8,488.23	8,143.42	1,890.77	434.89
		12-31-1942	1,523.23	12,489.60	7,780.26	7,022.23	2,100.67
Snow's Laundry & Dry Cleaning Co., Inc., 1100 Wynnton Rd., Columbus, Ga.	Laundry and dry cleaning	12-31-1940	7,238.09	23,419.14	255.97	64.00	None
		12-31-1941	8,333.33	22,323.90	4,102.86	1,641.06	722.21
		12-31-1942	8,333.33	22,323.70	5,931.75	4,438.58	1,331.58
Snow's Laundry & Dry Cleaning Co., 1002 Waters Ave., Savannah, Ga.	do	12-31-1941	14,699.94	18,103.67	2,730.24	955.58	420.45
		12-31-1942	14,699.94	18,103.67	2,730.24	2,457.22	785.77
Southern Waist Band Co., Winder, Ga.	Manufacturer of waist bands	4-14-1943 to 3-31-1944	2,817.00	5,780.98	2,883.00	2,678.61	792.26
Specialty Distributing Co., 425 Peachtree St. N.E., Atlanta, Ga.	Radio and electrical supplies	5-31-1942	4,659.42	17,337.45	2,709.89	948.46	237.11
		5-31-1943	4,659.42	17,337.45	2,825.60	2,543.04	762.91
		5-31-1944	4,659.42	17,337.45	2,825.60	2,601.72	762.90
Hawaii: Kapiolani Motors, Ltd., c/o H. C. Tennent, 428-432 Dillingham Bldg., Honolulu, Territory of Hawaii.	Auto sales and service	4-30-1942	4,075.65	9,803.35	3,424.35	5,650.24	1,392.25
		4-30-1943	2,420.63	11,452.37	5,073.37	4,095.97	1,287.74
Idaho:							
Campbell-Simpson Motor Co., 1109 Idaho St., Boise, Idaho.	Automobiles	12-31-1943	4,560.84	3,846.61	3,846.61	3,461.95	1,038.60
Magic Valley Processing Co., 423 4th Avenue S., Twin Falls, Idaho.	Manufacture of dry potato starch	6-30-1943	4,922.00	27,618.63	2,678.00	3,464.28	1,039.28
		6-30-1944	5,505.93	27,034.70	2,094.07	2,737.88	709.34
First District of Illinois:							
Apex Railway Products Co., 310 South Michigan, Ave., Chicago, Ill.	Manufacture and sale of railway appliances	12-31-1941	9,575.36	63,806.64	72,984.87	55,172.58	17,103.50
Associated Industrial Realty Corp., 2638 North Pulaski Rd., Chicago, Ill.	Real estate owners	11-30-1943	10,288.13	4,436.87	4,436.87	7,700.85	2,310.25
		11-30-1944	11,935.40	2,789.60	2,789.60	6,783.58	2,023.09
		12-31-1940	40,430.89	74,490.90	35,132.63	10,981.88	None
Aurex Corp., 1117 North Franklin St., Chicago, Ill.	Manufacture of hearing aids	12-31-1941	42,908.65	98,070.11	53,116.63	27,539.67	8,537.30
		12-31-1941	6,195.74	17,554.26	6,195.74	920.39	218.81
		12-31-1942	8,248.68	15,501.32	575.76	519.08	155.71
		12-31-1943	8,631.70	5,872.05	193.74	174.36	52.30
Andrew Benson, Inc., Box 48, Des Plaines, Ill.	Wholesale orchid growers	6-30-1941	11,404.01	14,752.34	4,916.23	697.70	None
		6-30-1942	10,023.25	16,133.10	8,928.28	2,165.40	522.37
		6-30-1943	11,209.07	13,141.53	6,836.51	6,152.86	1,901.27
		6-30-1944	10,654.06	13,102.29	6,797.27	6,286.56	2,219.06
Canton City Lines, Inc., 20 North Wacker Dr., Chicago, Ill.	Urban bus transportation	12-31-1940	24,047.92	69,631.58	5,662.25	939.84	None
		12-31-1941	23,295.45	70,384.05	11,745.30	5,654.18	1,752.80
		12-31-1942	26,156.22	67,523.28	8,884.53	9,134.42	6,235.11
		12-31-1940	76,364.91	22,270.36	20,470.09	6,768.58	None
Chicago Electric Manufacturing Co., 6333 West 65th St., Clearing Station, Chicago, Ill.	Manufacture and sale of electrical appliances	12-31-1941	91,814.79	33,184.07	28,192.85	17,219.81	5,338.14
		12-31-1942	108,208.34	27,152.20	11,799.30	10,619.37	4,719.72
E. J. Claffey Co., 8 West Illinois St., Chicago, Ill.	Heating contractors	2-28-1943	568.18	15,931.13	5,688.15	9,079.95	2,723.98
		2-29-1944	1,430.23	15,066.08	4,823.10	7,890.31	2,346.12
Columbia Envelope Co., 345 West Hubbard St., Chicago, Ill.	Envelope manufacturers	12-31-1943	4,564.07	20,383.15	20,383.15	14,736.13	6,981.01
		12-31-1944	5,622.84	19,324.58	19,324.58	13,358.10	7,903.87
Commercial Tire & Supply Co., Inc., 4657 West Madison St., Chicago, Ill.	Wholesale and retail dealers in tires, tubes, accessories and household electrical appliances	9-1-1941 to 9-30-1941	12,822.28	29,486.55	4,502.88	2,341.43	692.80
		9-30-1941	12,743.49	33,142.31	4,575.67	2,577.12	813.47
		9-30-1942	12,743.49	33,148.31	4,581.67	4,123.50	1,283.80
		9-30-1943	12,743.49	26,161.84	4,581.67	4,295.01	1,712.49
		9-30-1944					
Dradnats, Inc., 910 South Michigan Ave., P. O. Box 5910-A, Chicago, Ill.	Insurance brokers	12-31-1941	32,022.70	13,617.30	4,920.64	1,722.22	533.80
		12-31-1942	32,022.70	13,617.30	4,920.54	4,428.57	2,067.94
Dwight Bros. Paper Co., 626 South Clark St. Chicago, Ill.	Wholesale paper	12-31-1942	45,923.18	65,215.78	9,119.58	8,207.63	3,647.83
		1-1-1943 to 4-30-1943	45,923.18	9,119.58	9,119.58	2,698.40	1,268.80
		4-30-1944	45,923.18	9,119.58	9,119.58	8,358.36	3,647.85
Enoz Chemical Co., 2430-38 Indiana Ave., Chicago, Ill.	Manufacturing insecticides	12-31-1941	11,720.46	33,717.95	9,476.77	4,449.87	1,900.95
		12-31-1942	11,602.47	33,835.94	9,594.76	8,638.29	3,019.42
Hanley & Co., 1503 South Michigan Ave., Chicago, Ill.	Plumbing, heating and ventilating contractors	12-31-1941	30,072.54	50,035.74	14,277.46	11,421.97	3,540.82
		12-31-1942	37,190.67	42,917.61	7,159.33	6,443.40	3,794.44
		12-31-1943	37,190.67	42,917.61	7,159.33	2,403.35	1,415.59
Hub Furniture Co., 5853 South Halsted St., Chicago, Ill.	Retail furniture stores	12-31-1943	6,500.89	1,514.26	1,514.26	1,363.83	408.86
		12-31-1944	6,500.89	1,514.26	1,514.26	1,438.55	408.86
Jackson City Lines, Inc. (Michigan), 20 North Wacker Dr., Chicago 6, Ill.	Urban bus transportation	12-31-1942	21,263.14	8,609.64	2,164.31	5,846.73	3,443.08
Jitney Cab Co., 620 Madison St., Evanston, Ill.	Taxicab operation	12-31-1943	2,172.66	3,069.28	3,069.28	2,762.35	821.34
Kaiser-Ducett Co., 80 East Jackson Blvd., Chicago 4, Ill.	General contractors	12-31-1942	10,128.31	24,076.34	2,255.13	7,393.38	3,642.08
Manufacturers Specialty Co., 4446 West North Ave., Chicago, Ill.	Manufacturers of brick siding	12-31-1940	9,812.06	20,499.50	12,740.31	3,185.08	None
		12-31-1941	10,810.80	29,072.82	18,456.75	2,828.88	707.22
		12-31-1942	10,810.80	29,072.82	18,456.75	3,774.82	1,132.54
		12-31-1943	10,810.80	29,072.82	18,456.75	14,927.63	6,501.52
		12-31-1944	10,810.80	29,072.82	16,212.77	9,183.52	4,118.03
		12-31-1943	2,048.70	1,394.77	1,394.77	1,387.93	416.39
Mattmiller Laundry Co., 1637 West Cermak Rd., Chicago, Ill.	Laundering and dry cleaning	12-31-1943	2,048.70	1,394.77	1,394.77	1,387.93	416.39
Ottawa Silica Co., Ottawa, Ill.	Mining and milling of silica sand	12-31-1940	311,694.70	70,666.73	38,591.17	12,175.91	None
		12-31-1941	368,052.51	68,836.63	50,318.66	30,191.19	9,359.26
		12-31-1942	411,064.22	25,842.33	7,324.36	6,591.92	2,929.75
		12-31-1943	411,068.57	25,837.98	7,320.01	6,588.01	2,928.00
		12-31-1940	30,314.87	59,196.64	18,469.60	4,617.40	None
		12-31-1941	35,359.68	74,819.74	25,688.15	11,550.66	3,589.70
		12-31-1942	38,713.82	71,465.60	22,314.01	18,840.11	9,656.03
		12-31-1943	38,713.82	71,465.60	22,314.01	20,082.61	9,643.91
		12-31-1940	10,709.73	22,099.57	4,863.21	1,215.81	None
		12-31-1941	12,643.70	20,165.60	5,409.81	1,893.43	833.11
		12-31-1942	12,780.11	20,029.19	5,275.40	4,746.06	1,484.89
		7-31-1941	95,473.57	142,217.03	25,011.38	8,753.98	None
		7-31-1942	112,891.68	171,605.21	29,790.83	15,907.49	5,237.48
		7-31-1943	112,891.68	171,605.21	29,790.83	26,811.75	11,916.33
		12-31-1941	11,386.65	12,855.27	4,763.35	1,667.17	416.79
		12-31-1942	11,386.65	12,855.27	4,763.35	4,287.01	1,309.10
		12-31-1943	11,386.65	12,855.27	4,763.35	4,287.02	1,309.10
Rothley, Inc., 307 West Van Buren St., Chicago, Ill.	Women's sportswear	12-31-1941	11,386.65	12,855.27	4,763.35	1,667.17	416.79
		12-31-1942	11,386.65	12,855.27	4,763.35	4,287.01	1,309.10
		12-31-1943	11,386.65	12,855.27	4,763.35	4,287.02	1,309.10

## EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
First District of Illinois—Continued							
Royal Crown Bottling Co. of Chicago, 3830 South Michigan Ave., Chicago 15, Ill.	Manufacturing and distributing of carbonated beverages.	12-31-1940	\$9,781.66	\$24,012.98	\$22,987.29	\$4,687.46	None
		12-31-1941	10,963.66	22,830.98	29,359.89	10,120.37	\$3,771.08
		12-31-1942	13,847.66	19,946.98	26,475.89	23,828.30	12,532.61
		12-31-1943	13,847.66	19,946.98	26,475.89	23,828.30	12,532.61
Ruby Chevrolet, Inc., 1147 West Jackson Blvd., Chicago, Ill.	Automobile dealers.	12-31-1940	23,259.41	39,228.22	20,205.23	741.48	None
		12-31-1941	28,033.92	34,453.71	25,226.60	15,499.78	4,804.93
Russakov Can Co., 850 North Ogden Ave., Chicago, Ill.	Manufacturing sheet metal products.	12-31-1941	54,570.95	25,076.79	3,487.35	2,789.88	864.86
		12-31-1942	54,570.95	25,076.79	3,487.35	3,138.62	1,394.93
Schultz Bros. Co., 320 West Ohio St., Chicago 10, Ill.	Limited price variety stores.	12-31-1941	68,194.53	38,634.65	14,037.36	6,316.81	1,958.21
		12-31-1942	68,310.55	38,634.67	14,037.38	12,633.64	5,614.95
		12-31-1943	73,212.85	9,135.08	9,135.08	10,972.22	4,876.74
		6-30-1943	12,795.39	73,562.04	39,190.82	34,363.48	24,365.79
The Schuman Co., 1425 South Racine Ave., Chicago, Ill.	Produce shipper and broker.	6-30-1943					
Soft Water Supply Co., 214 North 5th St., Rockford, Ill.	Installation and servicing of water softeners.	10-31-1942	2,919.63	9,481.28	7,823.09	2,605.44	702.58
Stineway Drug Co., 312 West Randolph St., Chicago, Ill.	Wholesale and retail drugs.	4-30-1941	45,288.04	44,162.72	16,139.62	362.18	None
		4-30-1942	59,712.11	29,738.65	12,865.73	7,250.68	2,247.52
		12-31-1943	72,904.80	8,335.64	2,897.69	2,607.92	1,011.58
Sunkist Pie Co., 3548 Shields Ave., Chicago, Ill.	Production and sale of pies.	12-31-1944	72,904.80	8,335.64	2,897.69	2,752.81	1,159.08
		12-31-1941	1,162.35	123,714.92	25,988.65	9,488.87	3,838.77
		12-31-1942	1,973.88	159,324.59	25,177.12	21,560.40	8,797.21
		12-31-1943	2,730.54	24,420.46	24,420.46	21,978.42	8,564.49
Arthur Walter Seed Co., Grand Ridge, Ill.	Growing, buying and selling seed and farm supplies.	6-30-1942	9,700.67	48,819.33	8,224.95	3,825.60	941.05
		6-30-1943	12,167.49	46,909.22	6,314.85	7,662.41	2,370.65
Eighth District of Illinois:							
Illinois Cereal Mills, Inc., 613 South Jefferson Ave., Paris, Ill.	Miller of corn.	9-30-1942	30,551.04	143,841.30	71,675.04	44,056.20	16,032.77
Metropolis Bending Co., Metropolis, Ill.	Wood bending and folding furniture manufacturers.	12-31-1941	30,646.04	31,044.24	3,415.55	1,861.40	577.02
		12-31-1942	29,881.04	31,809.24	4,180.55	4,430.93	2,609.33
		12-31-1943	27,487.32	30,624.17	2,995.48	3,599.69	2,119.79
Mount Vernon Furnace & Manufacturing Co., South 1st St., Mount Vernon, Ill.	Manufacturing furnaces, stoves and ranges.	12-31-1942	21,009.31	6,415.23	2,217.24	2,375.56	1,398.95
Indiana:							
Indiana Tractor Sales, Inc., 904 North Senate Ave., Indianapolis, Ind.	Tractor distributor.	1-1-1940 to 7-31-1940	2,406.50	8,927.57	2,152.14	538.03	None
		12-31-1942	31,150.55	141,291.38	50,177.70	45,159.93	21,871.51
		12-31-1943	35,654.29	141,291.38	50,177.70	26,952.28	21,286.03
Mouldings, Inc., 714 East Market St., Indianapolis, Ind.	Manufacturers of moulding strips used by automotive and airplane industries.	10-31-1943	6,663.72	6,203.99	6,203.99	5,583.59	1,675.08
		10-31-1944	6,663.72	6,203.99	6,203.99	5,842.08	1,722.87
Two Legs, Inc., 634 Broadway, Gary, Ind.	Retail wearing apparel.	10-31-1941	7,019.47	7,246.13	1,824.71	196.14	45.11
		12-31-1942	7,288.65	6,676.95	1,555.53	1,767.93	530.38
Iowa:							
Bayfield Hotel Co., C. H. Hartnagle, sole transferee, 1010 Bankers Trust Bldg., Des Moines, Iowa.	Hotel and restaurant.	12-31-1941	7,019.47	7,246.13	1,824.71	196.14	45.11
		12-31-1942	7,288.65	6,676.95	1,555.53	1,767.93	530.38
Clarksville Canning Co., Clarksville, Iowa.	Canning and sale of sweet corn.	12-31-1943	3,781.47	1,039.36	1,039.36	1,223.79	367.13
Honeywood Products Co., 850 Tenth St. SW, Cedar Rapids, Iowa.	Feeds, grain, and oil extraction.	9-30-1941	95,837.71	313,004.77	55,065.63	18,140.40	None
		9-30-1942	116,989.59	291,852.59	64,466.99	38,335.71	13,850.22
		11-30-1941	216,335.33	15,662.55	3,132.27	1,252.91	None
		11-30-1942	284,716.86	21,835.68	8,905.47	5,945.93	2,294.92
Klaner Manufacturing Co., 9th and Washington Sts., Dubuque, Iowa.	Manufacturing.	12-31-1941	1,920.00	13,581.95	2,709.42	683.19	157.14
		12-31-1942	2,272.49	15,323.69	3,514.28	3,702.85	1,110.86
		12-31-1943	2,757.51	3,029.26	1,543.00	721.31	136.24
Ready Mix Concrete Co., 2020 East 4th St., Sioux City, Iowa.	Ready-mix concrete, sand, gravel, cement, and accessories.	12-31-1941	51,065.99	36,819.60	18,905.60	11,320.86	3,505.06
		12-31-1942	60,451.27	36,621.46	9,627.56	8,664.81	3,851.03
		12-31-1943	60,400.69	36,621.46	9,627.56	8,664.81	3,851.03
Red Jacket Manufacturing Co., P. O. Box 270, Davenport, Iowa.	Farm equipment manufacturer.	12-31-1941	60,400.69	36,621.46	9,627.56	8,664.81	3,851.03
		12-31-1942	60,451.27	36,621.46	9,627.56	8,664.81	3,851.03
		12-31-1943	60,400.69	36,621.46	9,627.56	8,664.81	3,851.03
River Products Co., 328 Savings & Loan Bldg., Iowa City, Iowa.	Nonmetallic mining and quarrying.	12-31-1941	9,510.18	18,989.82	1,665.93	583.08	145.77
		12-31-1942	9,658.68	18,841.32	1,517.43	1,365.69	409.72
		12-31-1943	15,808.68	3,613.70	3,613.70	4,256.71	1,365.46
Roth Hotel Co., 302 Kahl Bldg., Davenport, Iowa.	Hotel and garage.	12-31-1942	11,177.57	6,754.49	6,754.49	3,300.43	916.57
Schlegel Drug Stores, 220 West 2d St., Davenport, Iowa.	Retail drug stores.	9-30-1943	11,177.57	6,754.49	6,754.49	6,079.04	1,922.68
Williams & Hunting Co., 445 First St. SW., Cedar Rapids, Iowa.	Sash and door manufacturers.	12-31-1941	23,207.95	46,792.05	1,240.68	434.24	191.07
		12-31-1942	23,310.33	46,689.67	1,138.30	1,024.47	603.30
Kansas:							
The Baxter Chat Co., 113 West 11th St., Baxter Springs, Kans.	Sale of mine tailings for railroad ballast and for other construction.	12-31-1941	31,941.87	40,448.13	1,809.41	1,447.53	448.73
		12-31-1942	33,207.44	39,182.56	543.84	489.46	288.23
		12-31-1943	33,289.22	39,100.78	543.84	489.46	288.23
		1-1-1944 to 3-31-1944	33,311.44	39,078.56	543.84	128.45	36.50
		2-29-1944 to 2-28-1945	9,641.93	Unstated	1,366.62	1,241.17	372.30
			9,423.77	1,365.88	1,366.62	1,298.29	384.79
Kentucky:							
Auburn Hosiery Mills, Auburn, Ky.	Hosiery manufacturers.	6-30-1942	51,134.04	19,833.58	7,355.44	8,118.49	2,516.52
		6-30-1943	51,134.04	19,833.59	7,355.44	6,619.90	2,942.18
		6-30-1944	51,134.04	19,833.58	7,455.44	6,802.78	2,942.18
Byck Bros. & Co., 532 South 4th St., Louisville, Ky.	Retail shoe and ready to wear.	1-31-1943	19,095.49	1,843.17	1,030.81	928.66	339.09
		1-31-1944	19,065.00	1,330.15	1,031.84	932.79	311.40
Jos. Denuzio Fruit Co., Inc., 1st St. and River Rd., Louisville, Ky.	Wholesale fruits and produce.	12-31-1941	13,750.29	37,820.10	9,209.52	7,087.60	2,197.15
		12-31-1942	13,999.77	37,570.62	8,960.04	8,064.04	3,315.99
		12-31-1943	14,673.08	36,997.31	8,386.73	7,818.06	3,227.78
Ellis Ice Co., Hopkinsville, Ky.	Manufacturing ice and ice cream.	12-31-1942	9,911.36	8,712.72	2,750.95	7,845.15	3,155.47
		12-31-1943	9,911.36	8,712.72	2,750.95	2,475.85	742.76
Jefferson Distributing Co., Inc., 917 West Jefferson St., Louisville, Ky.	Wholesale liquor dealer.	6-30-1941	3,884.34	38,615.66	7,405.20	1,925.91	None
		6-30-1942	4,804.32	57,085.40	10,269.62	3,652.09	839.97
		6-30-1943	6,537.19	55,352.53	8,536.75	7,633.09	2,394.93
		6-30-1944	7,400.14	54,429.58	7,613.80	7,595.36	2,272.96
Meadow Lawn Distilling Co., Martin Brown Bldg., Louisville, Ky.	Distilling.	7-31-1941	4,000.00	47,664.60	5,588.17	928.08	None
		7-31-1942	7,925.14	43,739.46	3,272.05	2,566.07	879.99
		7-31-1943	12,203.92	39,460.68	None	650.32	195.10
Model Farms Dairy, 708 Baxter Ave., Louisville, Ky.	Dairy products.	12-31-1940	9,954.73	10,073.74	4,922.44	613.85	None
		12-31-1941	11,653.62	9,635.25	6,061.16	2,424.47	1,060.73
		12-31-1942	11,653.62	9,657.13	5,857.79	5,272.01	1,631.83
		12-31-1943	11,653.62	9,657.13	5,857.79	5,272.01	1,631.83
Puritan Cordage Mills, 1205 Washington St., Louisville, Ky.	Cord and rope manufacturers.	12-31-1943	32,068.95	52,422.86	8,964.15	8,067.73	4,751.00
B. B. Smith & Co., Inc., 264 West Main St., Lexington, Ky.	Women's apparel at retail.	12-31-1941	9,475.00	7,788.40	1,839.93	643.98	180.99
		12-31-1942	9,475.00	7,788.40	1,839.93	1,655.94	490.78

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Kentucky—Continued</b>							
B. B. Smith & Co., Inc., 264 West Main St., Lexington, Ky.—Continued	Women's apparel at retail	12-31-1943	\$9,475.00	\$7,788.40	\$1,839.93	\$1,655.94	\$496.78
Southeastern Gas & Oil Co., Harlan, Ky.	Wholesale petroleum products, etc.	12-31-1944	9,475.00	7,788.40	1,839.53	1,747.93	523.08
Vetter Produce Co., 104 East Jefferson St., Louisville, Ky.	Wholesale produce	11-30-1943	5,114.17	3,325.38	3,325.38	2,992.85	897.85
Wheatley Mayonnaise Co., 2440 South Floyd St., Louisville, Ky.	Manufacturers of mayonnaise, etc.	11-30-1944	5,114.17	3,325.38	3,325.38	2,018.96	622.64
		3-31-1943	3,879.30	8,012.70	4,671.07	4,203.95	1,261.10
		3-31-1944	3,879.30	8,012.70	4,671.07	2,855.45	1,259.35
		12-31-1941	31,705.53	56,045.62	22,333.22	7,933.29	2,459.32
		12-31-1942	35,801.06	51,950.09	25,938.90	23,345.01	11,571.42
		12-31-1943	35,801.06	51,950.09	25,938.90	14,626.20	11,571.42
<b>Louisiana:</b>							
Barksdale Drug Co., Inc., 630 Milam St., Shreveport, La.	Retail drug store	12-31-1942	1,427.42	4,930.25	975.60	878.04	263.42
Bogalusa, Tung Oil, Inc., Bush, La.	Tung oil planters and extractors	6-30-1944	18,963.19	166,966.11	11,329.71	10,864.18	6,050.39
		6-30-1945	20,661.61	195,267.69	53,097.63	50,861.71	23,986.78
<b>Maryland:</b>							
Builders Hardware Corp., 1022 20th St., N.W., Washington, D. C.	Distributors of builders hardware	12-31-1941	1,254.77	4,876.67	2,178.68	775.80	178.42
Circle Corp., 5436 Harford Rd., Baltimore 14, Md.	Motion picture theater	12-31-1942	1,691.95	4,667.49	1,981.50	3,385.96	1,015.79
Colony House, Inc., 4244 Connecticut Ave. N.W., Washington, D. C.	Retail furniture store	12-31-1943	20,935.59	4,726.22	4,726.22	4,233.60	2,504.90
The Comly Manufacturing Co., Monroe and Eagle Sts., Baltimore, Md.	Manufacturer and distributor of slip covers	12-31-1943	8,942.87	10,457.96	10,457.96	9,412.17	2,911.66
		12-31-1944	8,942.87	10,457.96	10,457.96	9,935.06	4,067.86
		12-31-1940	23,982.89	72,269.05	22,425.40	5,464.90	2,685.57
		12-31-1941	31,848.63	67,268.77	26,869.39	8,662.51	12,007.32
		12-31-1942	35,311.04	67,268.77	26,869.39	24,182.45	3,860.98
Wm. Deiches & Co., Inc., 26 South Hanover St., Baltimore, Md.	Wholesale cigars and tobacco	12-31-1941	3,372.29	29,258.92	7,575.51	1,685.61	3,000.98
		12-31-1942	3,950.60	30,200.61	8,517.20	9,995.73	1,978.16
Edmar Realty Co., Inc., 702 H St., N. W., Washington, D. C.	Real estate leasehold	10-31-1943	2,613.49	9,639.51	6,126.51	6,593.86	1,808.21
The Evening Star Broadcasting Co., Trans-Lux Bldg., Washington, D. C.	Radio broadcasting	10-31-1944	2,884.12	5,855.88	5,855.88	6,306.39	2,805.22
		12-31-1942	23,687.24	44,272.76	5,406.06	4,865.45	21,223.11
		12-31-1943	23,687.24	44,272.76	46,131.11	41,518.00	1,857.91
Govans Corp., 5436 Harford Rd., Baltimore 14, Md.	Motion picture theater	12-31-1943	10,922.17	5,794.03	5,794.03	6,078.63	2,612.77
The James Lumber Co., Foot of Willis St., Baltimore, Md.	Lumber dealers	12-31-1943	3,936.58	25,235.32	9,676.92	8,709.23	1,284.46
Leiter Bros., Inc., 34 West Washington St., Hagerstown, Md.	Ladies clothing store	7-7-1940 to 1-31-1942	18,584.31	40,770.03	9,553.92	1,292.12	None
		1-31-1941	22,206.32	33,318.20	11,323.11	4,144.74	1,857.91
		1-31-1942					
The Maryland Biscuit Co., 522 South Charles St., Baltimore 1, Md.	Biscuit and cracker manufacturer	12-31-1943	129,601.73	3,576.93	3,576.93	3,219.23	1,430.77
The Monroe Theatre Co., 1924 West Pratt St., Baltimore, Md.	Motion picture exhibitor	12-31-1944	129,601.73	3,576.93	3,576.93	3,398.08	1,430.78
		6-30-1944	3,970.00	2,839.48	2,839.48	1,364.12	407.87
Monumental Motor Tours, Inc., 3319 Philadelphia Ave., Baltimore, Md.	Motor transportation	12-31-1942	7,600.00	None	None	1,013.30	315.45
National Equipment & Supply Co., Inc., 1244 9th St. N.W., Washington, D. C.	Retail machinery and mill supplies	6-30-1942	3,728.17	5,031.80	1,639.33	573.76	131.96
The Noxema Chemical Co., 32d St. and Fallschiff Rd., Baltimore, Md.	Distributors of skin cream	12-31-1940	167,975.73	177,591.52	20,545.14	7,190.80	None
		12-31-1941	198,445.93	25,017.19	25,017.19	12,508.60	3,877.67
		12-31-1942	211,198.50	22,655.73	12,266.62	11,039.96	4,906.64
		12-31-1943	211,198.50	22,655.73	12,266.62	11,039.96	4,906.66
		11-30-1944	14,254.95	1,391.72	599.89	2,890.61	826.60
Penn Bowling Recreation Center, Inc., 474 K St. N.W., Washington, D. C.	Bowling alley operator	12-31-1940	1,478.63	77,978.03	4,741.58	1,185.39	None
Potomac Chemical Co., 667 15th St. N.W., Washington, D. C.	Manufacturing cleaning and processing compound for metals	12-31-1941	1,665.34	77,791.32	9,860.21	4,109.36	1,273.90
Potomac Electrotype Co., Inc., 1508 Eckington Pl. N.E., Washington, D. C.	Manufacturers of type for printing industry	12-31-1943	3,597.43	28,727.09	6,187.57	5,568.82	1,670.63
		12-31-1944	3,597.43	33,160.00	6,187.57	5,890.61	1,670.65
		12-31-1945	3,597.43	32,586.76	6,187.57	5,879.20	1,670.65
Real Laundry, Inc., Gilmor and Mosher Sts., Baltimore, Md.	Laundry	12-31-1942	49,899.79	13,440.12	13,440.12	12,096.11	5,376.05
The Times & Alleganlian Co., 7 South Mechanic St., Cumberland, Md.	Newspaper publishers	12-31-1943	49,899.79	13,440.12	13,440.12	12,096.10	5,083.55
		12-31-1943	52,630.32	4,615.85	4,615.85	4,154.27	1,846.33
<b>Massachusetts:</b>							
Alexander Wool Combing Co., 95 Bridge St., Lowell, Mass.	Wool scouring and combing	6-30-1942	1,869.52	31,743.72	21,486.21	9,880.51	3,062.96
Arlington Theatres, Inc., 60 Scollay Sq., Boston, Mass.	Theater	12-31-1942	586.74	16,850.02	16,850.02	2,910.35	873.11
Athol Gas & Electric Co., 441 Stuart St., Boston, Mass.	Public utility—electric and gas	12-31-1943	71,672.93	22,464.54	10,146.54	9,401.88	4,178.61
		12-31-1944	76,224.34	19,329.83	5,895.13	5,000.36	2,358.05
William B. Bliss Co., Inc., 17 Davenport St., Boston, Mass.	Narrow fabrics jobbing	12-31-1940	5,271.65	39,256.32	15,874.28	2,819.36	None
		12-31-1941	6,001.82	39,525.03	21,142.94	8,698.29	2,696.47
		12-31-1942	8,376.03	37,150.82	18,768.73	16,891.85	7,025.20
Corey Hill Hospital, Inc., 232 Summit Ave., Brookline, Mass.	Hospital	12-31-1941	5,801.03	16,435.09	18,001.28	4,611.95	1,105.54
		12-31-1942	5,794.47	16,441.65	18,007.84	2,224.71	667.42
Munroe & Arnold-Merritt Express, Inc., 426 Essex St., Salem, Mass.	Public utilities—transportation. Highway and freight transportation.	12-31-1941	6,591.68	31,138.24	12,225.50	8,006.01	3,522.66
		12-31-1942	6,591.68	31,138.24	12,225.50	19,875.61	8,318.35
<b>Michigan:</b>							
Bay Refining Corp., 1201 Second National Bank Bldg., Saginaw, Mich.	Crude oil refining	9-30-1943	101,377.73	50,884.19	8,855.37	7,960.84	3,542.15
Buckingham Products Co., 8900 Hubbell St., Detroit, Mich.	Manufacture buffin compounds	9-30-1944	101,377.73	41,181.00	8,855.37	8,301.28	3,540.68
		12-31-1943	8,516.88	2,238.04	2,238.04	2,014.24	604.27
Erle Refining Co. (formerly Fort Dale Oil & Refining Co.), Bloomingdale, Mich.	Refining crude oil	7-31-1943	13,068.91	None	None	1,942.11	587.17
		7-31-1944	5,570.28	59,067.72	7,021.23	5,578.57	1,637.46
Falls Spring & Wire Co., 8635 Conant Rd., Detroit, Mich.	Manufacturer—automobile cushion and back springs and other spring products.	12-31-1940	92,149.40	77,579.60	16,615.90	6,646.35	None
		12-31-1941	108,506.08	91,911.92	39,324.16	19,662.08	6,095.22
		12-31-1942	108,506.08	133,452.92	39,305.72	35,375.15	15,722.29
		12-31-1943	108,506.08	133,452.92	39,305.72	31,933.28	15,722.29
Finsterwald Clothing Co., 235 Monroe Ave., Detroit 26, Mich.	Retail clothing	1-31-1941	16,582.72	45,727.33	6,811.11	1,059.12	None
		1-31-1942	20,655.43	57,482.94	9,683.60	4,357.62	1,359.85
		1-31-1943	21,446.66	57,482.94	9,683.60	8,715.24	5,132.31
		1-31-1944	21,446.66	57,482.94	9,683.60	8,756.45	5,132.31
		12-31-1943	6,486.46	30,002.09	4,013.89	3,612.50	1,083.75
Flint Broadcasting Co., 1626 Union Industrial Bldg., Flint, Mich.	Radio broadcasting	12-31-1943	6,486.46	30,002.09	4,013.89	3,612.50	1,083.75
The Frost Railway Supply Co., 2353 Penobscot Bldg., Detroit, Mich.	Dealers in railway supplies	12-31-1940	19,388.39	41,221.61	11,584.72	2,896.18	None
		12-31-1941	20,343.85	40,266.15	12,501.53	5,625.69	1,763.02
		12-31-1942	20,343.84	44,841.36	12,501.54	11,251.58	6,625.82
Gage Products Co., 22750 Woodward Ave., Ferndale 20, Mich.	Wholesale distributor of petroleum products.	12-31-1941	4,263.71	2,564.41	691.42	241.99	55.66
		12-31-1942	4,370.55	2,457.57	691.41	622.27	186.68
		12-31-1943	4,370.55	2,457.57	691.41	622.27	186.68
		12-31-1944	4,534.05	527.81	691.41	656.84	186.68

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 792 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (suboh. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Michigan—Continued</b>							
Grand Rapids Woodcraft Corp., 3667 River Rd., Comstock Park, Mich.	Radio cabinet manufacturers.....	12-28-1943	\$5,225.99	None	None	\$1,317.05	\$395.11
Grossman Department Store, Inc., 203-211 West Western Ave., Muskegon, Mich.	Retail department store.....	1-31-1942	21,801.38	\$106,193.74	\$8,618.62	3,110.18	1,688.76
Kaywood Corp., 1225 Milton St., Benton Harbor, Mich.	Manufacture and sale of sundry articles.....	1-31-1943	23,483.28	104,511.84	6,936.72	6,243.05	3,606.79
Molnerney Spring & Wire Co., 655 Godfrey Ave. SW, Grand Rapids, Mich.	Manufacture of cushion springs and spring constructions.....	6-30-1941	9,398.05	24,882.70	4,070.95	1,017.74	None
Michigan Mills Paper Co., 412 Fidelity Bldg., Benton Harbor, Mich.	Paper dealers.....	7-31-1941	492,771.91	247,356.94	97,846.88	39,820.42	None
Motor City Publishing Co., 13th Floor, General Motors Bldg., Detroit 2, Mich.	Advertising.....	12-31-1943	1,566.38	6,266.88	5,683.23	4,251.08	1,275.33
Sheet Aluminum Corp., 701 Liberty St., Jackson Mich.	Aluminum rolling mill.....	12-31-1941	14,250.00	None	None	714.97	314.59
Stow & Davis Furniture Co., 70 Front Ave. SW, Grand Rapids, Mich.	Furniture manufacturing.....	12-31-1940	44,983.52	58,871.43	7,356.70	2,207.01	None
Two Legs, Inc., 314 East Michigan Ave., Kalamazoo, Mich.	Retail wearing apparel.....	12-31-1941	54,134.94	69,500.67	7,472.24	3,324.81	1,030.71
Woodsear Co., 3402 Barlum Tower, Detroit, Mich.	Real Estate.....	12-31-1942	56,685.58	66,950.03	4,921.70	4,429.53	1,988.68
Wyandotte News Co., 3040 1st St., Wyandotte, Mich.	Newspaper publishers.....	12-31-1944	18,859.61	6,419.68	6,419.68	6,098.70	3,402.43
Winkelman Brothers Apparel Inc., 2210 Park Ave., Detroit, Mich.	Retail ladies ready-to-wear.....	10-31-1943	5,551.46	2,126.82	2,126.82	1,914.14	574.24
Zeder Motor Sales, Inc., 621 North Water St., Bay City, Mich.	Automobile sales and service.....	10-31-1944	5,551.46	2,126.82	2,126.82	2,002.76	574.24
		11-30-1942	2,490.17	8,305.83	None	288.35	73.91
		3-31-1943	4,296.46	7,003.54	402.03	751.83	225.55
		3-31-1944	3,758.24	7,541.76	940.25	901.25	206.69
		1-31-1941	19,869.24	21,628.28	8,802.71	2,200.68	None
		1-31-1942	25,025.97	37,313.03	18,745.28	9,872.54	2,905.52
		12-31-1941	2,232.14	10,462.54	2,483.35	869.17	199.91
		12-31-1943	2,790.18	1,925.31	1,925.31	1,732.78	519.84
<b>Minnesota:</b>							
Bridgeman Creameries, Inc., 2528 Hennepin Ave., Minneapolis, Minn.	Wholesale and retail dairy products, ice cream, beer jobbers.....	2-28-1942	52,985.47	42,617.29	29,716.07	15,079.96	4,674.79
Durkee-Atwood Co., 215 7th St., NE., Minneapolis, Minn.	Manufacturing rubber specialties.....	12-31-1941	67,375.18	81,549.16	11,661.49	11,740.36	3,639.50
General Dairy Equipment, Inc., 2920 Talmadge Ave., SE, Minneapolis, Minn.	Manufacture of dairy equipment.....	12-31-1942	73,338.93	83,423.53	7,016.23	6,314.61	2,806.49
Grant Storage Battery Co., 226 2d St. N., Minneapolis, Minn.	Manufacturing electric storage batteries, etc.....	12-31-1941	27,586.73	13,759.39	9,554.98	3,821.99	1,184.81
Minnesota Rag & Paper Stock Co., 243 Starkey St., St. Paul, Minn.	Assorters of rags and paper stock.....	12-31-1941	94,487.96	78,009.66	7,352.32	3,676.19	1,139.62
Searle Grain Co., 1254 Chamber of Commerce, Minneapolis, Minn.	Terminal elevator.....	12-31-1942	98,491.77	28,552.45	3,948.51	3,013.65	1,338.69
Wm. H. Ziegler Co., Inc., 2331 University Ave. SE., Minneapolis, Minn.	Construction equipment sales.....	12-31-1940	6,465.22	43,729.90	7,932.83	2,080.75	None
		12-31-1941	7,390.30	72,766.60	11,146.39	4,818.51	2,130.25
		12-31-1942	9,202.72	70,954.18	9,333.87	9,311.74	2,864.25
		7-31-1941	37,796.32	46,762.87	14,853.92	3,214.81	None
		7-31-1942	54,858.69	29,700.50	7,113.29	4,760.50	1,581.57
		12-31-1941	119,290.07	21,205.13	5,079.20	2,539.60	787.27
<b>Mississippi:</b>							
Corr-Williams Tobacco Co., 442 North Mill St., Jackson, Miss.	Wholesale tobacco and confectionery.....	12-31-1943	11,094.73	7,572.58	2,983.76	2,685.38	805.62
Crosby Naval Stores, Inc., Post Office Box 111, Picayune, Miss.	Manufactures of naval stores.....	12-31-1944	11,094.73	2,983.76	1,483.74	1,409.55	430.29
First District of Missouri:		10-31-1941	101,019.92	286,282.20	88,136.08	33,805.80	None
A. S. Aloe Co., 1819-31 Olive St., St. Louis, Mo.	Surgical, hospital and laboratory supplies.....	10-31-1942	124,715.93	340,279.89	102,398.07	88,396.31	25,375.16
American Power Piping Corp., 319 North Fourth St., St. Louis, Mo.	Heating and power piping contractors.....	12-31-1943	322,294.97	24,389.11	24,389.11	21,950.20	9,755.64
Alex Carafiol, Inc., 1307 Washington Ave., St. Louis, Mo.	Dress manufacturer.....	12-31-1944	322,294.97	24,389.11	24,389.11	23,166.66	9,755.63
Eleanor Realty Co., Room 404, 911 Locust St., St. Louis 1, Mo.	Realty owner.....	12-31-1943	12,606.98	5,357.83	5,357.83	14,466.14	8,320.27
Emandess Fur Co. (formerly Maas & Stefan, Inc.), 1504 Pine St., St. Louis, Mo.	Raw fur dealers.....	1-31-1945	6,884.15	858.03	858.03	815.13	231.66
Daniel Hamm Drayage Co., 2d and Tyler, St. Louis, Mo.	Contract carriers and heavy hauling. Trucking per schedule.....	4-30-1945	9,856.66	3,293.15	3,293.15	1,205.32	342.57
Karon Realty Co., 1309 Chemical Bldg., St. Louis, Mo.	Real estate.....	5-31-1942	56,662.99	81,758.01	12,739.74	9,917.55	3,074.44
Machinery & Welder Corp., 700 South Spring Ave., St. Louis, Mo.	Distributors of welding machines, accessories and supplies.....	5-31-1943	56,031.09	82,389.91	13,371.64	12,034.48	5,348.67
Mid-State Distributing Co., Highway No. 40 and Hunt Rd., Columbia, Mo.	Wholesale liquor dealer.....	5-31-1944	49,191.64	75,469.39	13,371.64	12,312.14	5,348.39
		12-31-1945	21,280.81	1,213.81	1,213.81	1,153.12	643.32
		12-31-1942	2,830.77	8,852.90	8,852.90	4,772.97	1,431.89
		12-31-1943	2,830.77	8,852.90	8,852.90	6,979.19	2,093.75
		12-31-1940	7,938.63	11,921.62	2,105.00	526.25	None
		12-31-1941	9,037.43	11,493.16	2,538.58	1,072.20	332.39
		12-31-1942	10,497.19	10,033.40	1,078.82	970.94	291.28
		12-31-1940	9,313.23	28,962.43	6,417.30	410.54	None
		12-31-1941	10,536.25	67,338.94	25,372.75	9,628.84	3,107.75
		12-31-1942	13,258.97	64,616.22	22,650.03	20,989.76	10,533.27
		12-31-1943	11,974.60	37,136.92	23,934.40	20,369.25	10,838.65
		12-31-1944	14,990.83	62,884.36	20,918.17	15,293.39	11,286.41
		11-30-1942	12,005.24	55,725.26	4,560.32	2,918.49	1,383.35
Missouri Aviation Corp., 416 Admiral Blvd., Kansas City, Mo.	Airplane trade school and distributor of airplane parts and service.....	1-31-1944	5,070.81	13,238.54	2,124.97	1,921.49	573.75
Mode, Inc., 506 North 4th St., St. Louis, Mo.	Retail millinery departments.....	12-31-1941	29,220.40	43,652.90	11,534.85	4,544.05	1,408.65
The Press Tite Engineering Co., 3900 Chouteau Ave., St. Louis, Mo.	Asphaltic products, etc.....	12-31-1942	29,208.55	43,652.90	11,534.85	10,381.36	6,113.47
Rosenthal-Ackerman Millinery Co., 506 North 4th St., St. Louis, Mo.	Retail millinery departments.....	1-31-1944	11,952.62	18,833.08	4,465.52	4,037.93	1,268.10
Sport Specialty Shoemakers, Inc., Chaffee, Mo.	Shoe manufacturers.....	10-31-1943	21,173.37	43,528.19	43,217.15	38,895.43	20,532.38
Superior Electric Products Corp., 1507 Independence St., Cape Girardeau, Mo.	Electrical manufacturing—household electrical appliances.....	10-31-1944	20,098.31	44,551.44	43,956.84	36,498.62	20,790.08
		12-31-1940	15,710.47	10,717.82	8,271.49	1,589.06	None
		12-31-1941	17,969.74	14,940.38	9,523.46	3,409.30	1,262.11
		12-31-1942	22,462.18	5,031.02	5,031.02	919.95	541.75
		12-31-1943	12,754.03	4,425.21	3,211.22	2,890.10	893.84
		12-31-1943	14,861.84	4,425.21	3,211.22	2,890.10	931.26
Tension Envelope Corp. of Missouri (formerly Berkowitz Envelope Company of St. Louis, 410 North 23d St., St. Louis, Mo.)	Manufacturers of envelopes.....	12-31-1941	20,201.17	8,084.36	4,082.39	397.25	174.79
Wetterau Grocer Co. of Mexico, 2d and Monroe Sts., St. Louis, Mo.	Wholesale grocer.....	12-31-1944	19,296.25	4,082.39	4,082.39	405.62	226.29
Sixth District of Missouri:		7-31-1942	34,753.03	41,133.14	11,791.11	11,834.03	3,964.03
Beard & Gableman, Inc., 2609 Walnut St., Kansas City, Mo.	Retail womens wear shops.....	7-31-1943	34,781.07	41,133.18	11,160.03	10,044.03	5,935.80
Colonial Poultry Farms, Inc., Pleasant Hill, Mo.	Baby chick hatcheries.....	8-31-1943	28,100.16	39,232.64	8,931.67	22,273.98	11,395.18
Commonwealth Lawrence Theatre Corp., 213-215 West 18th St., Kansas City, Mo.	Motion picture exhibitor.....	8-31-1945	30,349.20	3,931.67	8,931.67	8,485.08	4,733.79
Eaton Products of Missouri, Inc., 2550 McGee Traffic Way, Kansas City, Mo.	Manufacturing, servicing, merchandising, auto parts.....	12-31-1942	3,318.43	3,119.11	2,435.12	7,381.26	2,214.37
		12-31-1943	5,490.62	9,555.12	9,554.20	8,736.03	2,625.01

See footnotes at end of table.



EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<b>Sixth District of Missouri—Continued</b>							
Ashe Lockhart, Inc., 800-816 Woodswether Rd., Kansas City, Mo.	Biological laboratory	12-31-1941 12-31-1942 12-31-1943	\$15,575.64 16,332.17 16,332.17	\$21,411.03 20,654.60 20,654.60	\$8,011.25 7,254.72 7,254.72	\$3,204.50 6,529.25 6,529.24	\$993.39 2,983.73 2,969.83
Mattingly Bros. Stores Co., Lexington, Mo.	Retail variety stores	12-31-1941 12-31-1942	43,211.48 43,685.21	14,617.15 14,617.15	1,859.12 1,859.12	550.62 1,673.21	170.69 867.16
Ross Machine Works, Inc., 110 Union Station Bldg., Kansas City, Mo.	Flour mill roll grinding and corrugating	12-31-1943	3,213.89	100.56	100.56	1,090.79	327.21
The Schooley Printing & Stationery Co., 15th and Walnut Sts., Kansas City, Mo.	Printing	12-31-1943 12-31-1944	16,457.63 18,863.85	12,123.56 10,251.29	12,123.56 9,738.72	10,911.20 5,433.18	5,631.92 5,433.18
Trionan Hotel Co., 12th and Baltimore Sts., Kansas City, Mo.	Hotel	12-31-1941 12-31-1942 12-31-1943 12-31-1944	150,187.40 149,477.02 146,070.82 142,064.42	55,929.63 56,640.01 60,046.21 64,052.61	12,192.21 12,192.21 12,192.21 12,192.21	4,876.88 10,972.99 10,972.99 10,369.31	1,611.83 4,876.89 4,876.88 4,876.88
Truck Leasing Corp., 207 West 14th St., Kansas City, Mo.	Truck rental	6-30-1944	2,537.62	8,151.18	449.99	261.74	78.51
H. E. Williams Products Co. 106 South Main St., Carthage, Mo.	Manufacturer of auto accessories and parts.	12-31-1940 12-31-1941 12-31-1942	4,099.55 6,649.15 7,957.50	19,920.40 17,370.80 16,062.45	4,932.96 4,021.78 2,713.43	1,233.24 1,971.42 2,884.25	None 818.28 865.27
<b>Montana:</b>							
Hart-Albin Co., P. O. Box 2089, Billings, Mont.	Retail dry goods—women's, children's and men's wear—groceries—miscellaneous business.	1-31-1945	40,036.82	649.07	649.07	616.62	259.62
<b>Nebraska:</b>							
Yellowstone Mercantile Co., Sidney, Mont.	General merchandise	12-31-1944	9,115.64	2,049.67	2,049.67	2,292.32	694.47
Falls City Creamery Co., Falls City, Nebr.	Manufacturing butter	12-31-1941 12-31-1942 12-31-1943	12,295.01 12,865.46 13,711.44	32,543.05 21,751.86 20,905.88	2,525.09 1,954.64 1,108.66	1,052.92 2,906.68 2,538.37	263.23 872.00 761.61
Gooch Feed Mills Co., 6th and South Sts., Lincoln, Nebr.	Mill products and feed	6-30-1942	47,345.61	92,264.58	6,232.60	3,116.30	966.05
Harket Houses, 1415 Farnam St., Omaha, Nebr.	Restaurant	12-31-1941 12-31-1943	29,197.58 31,788.06	18,302.42 10,359.09	12,985.35 10,394.87	3,270.76 6,474.97	1,009.89 3,956.93
Hested Stores Co., Fairbury, Nebr.	Retail general merchandise chain variety store.	12-31-1943	46,334.39	54,884.23	54,884.23	7,694.85	3,419.95
Hovland-Swanson Co., 1240 C St., Lincoln, Nebr.	Ladies' ready-to-wear	1-31-1941 1-31-1942 1-31-1943	5,671.96 6,009.16 7,178.76	15,928.43 18,949.24 17,779.64	6,520.82 11,948.22 10,778.62	48.23 3,785.04 8,616.20	None 903.79 2,611.87
The Jessee Baking Co., 365 North Jackson St., Grand Island, Nebr.	Bakery	1-31-1942 1-31-1943	3,828.33 3,933.29	4,924.75 4,819.79	1,251.71 1,146.75	280.16 309.62	64.44 309.62
Lincoln Grain Exchange, 208 North 11th St., Lincoln, Nebr.	Inspection, grading and weighing grain.	12-31-1943	297.65	5,907.32	665.76	509.18	152.75
T. J. O'Brien & Co., 28th and Harney Sts., Omaha, Nebr.	Automobiles: wholesale, retail and repairs—parts and accessories.	12-31-1940 12-31-1941	5,795.04 6,674.11	45,476.18 44,697.11	933.48 1,311.27	602.75 1,033.22	None 258.30
The Overland National Bank of Grand Island, Nebr., Grand Island, Nebr.	General banking	12-31-1943	12,349.06	2,150.38	661.24	454.56	178.54
The Teton Construction Co., 3867 Leavenworth St., Omaha, Nebr.	Contractors	12-31-1941 12-31-1942 12-31-1943	904.62 1,257.54 1,070.19	25,226.20 24,996.76 25,184.11	2,776.64 2,423.72 2,611.07	272.69 1,181.76 2,349.96	62.72 1,254.53 704.99
<b>Nevada:</b>							
Goose Lake Box Co., 235 Ralston St., Reno, Nev.	Lumber and shooK manufacturing	12-31-1942	16,855.45	11,377.48	11,377.48	10,239.73	5,275.36
Las Vegas Gas Co., 312 Fremont St., Las Vegas, Nev.	Gas plant	12-31-1944	4,160.49	1,072.65	1,072.65	1,019.01	278.93
<b>New Hampshire:</b>							
D. D. Bean & Sons Co., Peterboro Rd., East Jaffrey, N. H.	Manufacturer of book matches	6-30-1941 6-30-1942	28,839.19 38,138.05	85,233.25 146,476.56	42,376.93 89,181.88	4,791.95 46,723.68	None 14,484.34
Judson Dunaway Corp., (formerly The Expello Corp.), 3d and Grove Sts., Dover, N. H.	Manufacture of chemicals	9-30-1943 9-30-1944 9-30-1945	7,804.44 7,804.44 7,804.44	65,206.51 13,138.97 13,138.97	13,138.97 13,138.97 13,138.97	11,825.07 12,316.88 12,482.02	3,892.82 4,865.05 5,192.82
J. F. McElwain Co., 103 Temple St., Nashua, N. H.	Shoe manufacturing	12-31-1940 12-31-1941 12-31-1942	967,435.50 1,165,831.92 1,165,964.37	122,127.20 212,383.08 213,363.63	27,698.49 34,370.86 34,370.86	9,694.47 18,904.03 30,933.85	None 5,860.25 13,748.38
<b>First District of New Jersey:</b>							
Courier-Post Co., 3d and Federal Sts., Camden, N. J.	Newspaper publishing	12-31-1943	83,515.22	18,519.99	18,519.99	16,105.29	7,157.91
Kotok Bros. Millville Market (Harry R. Waltman, receiver), 117-119 North High St., Millville, N. J.	Fruit and produce—wholesale and retail.	12-31-1941 12-31-1942 12-31-1943	2,410.54 2,255.95 2,000.92	1,268.69 1,423.28 7,499.08	325.62 1,423.28 1,678.31	62.62 1,935.96 2,127.07	58.87 580.78 638.12
Maedale Dairies, Inc., 133 South Mount Vernon Ave., Atlantic City, N. J.	Wholesale dairy products	12-31-1944	2,335.99	4,190.98	4,190.98	2,691.15	764.85
New Jersey Carpet Mills, Inc., Englishtown, N. J.	Carpet weaving	12-31-1941 12-31-1942 12-31-1943 12-31-1944	2,460.71 3,252.61 3,556.69 4,249.96	13,271.29 7,712.20 7,408.12 6,714.85	2,920.78 2,128.88 1,824.80 1,131.53	1,169.27 2,293.99 1,944.28 1,245.96	238.94 688.20 583.28 354.11
Pearson Supply Co., Inc., Woodstown Salem Rd., Salem, N. J.	Farm machinery and products	11-30-1941 11-30-1942	1,322.90 1,945.92	4,377.10 3,754.08	1,075.85 866.08	319.98 577.51	None 159.11
<b>Fifth District of New Jersey:</b>							
Ballmill Lumber & Sales Corp., Newark Tidewater Terminal, Port Newark, N. J.	Wholesale lumber	12-31-1944	11,088.24	6,680.97	6,680.97	6,346.92	2,602.10
Belyea Company, Inc., 31 Howard St., Jersey City, N. J.	Motor rebuilding and trading	12-31-1940 12-31-1941 12-31-1942	5,617.45 7,003.48 11,405.99	42,510.60 41,124.57 36,722.06	9,612.17 22,996.52 18,594.01	2,403.04 13,210.98 10,787.11	None 3,033.52 7,720.38
Bengue, Inc., 2023 Kerrigan Ave., Union City, N. J.	Manufacture of drugs, etc.	12-31-1942	74,468.29	117,437.75	57,467.63	51,720.87	22,987.05
Consolidated Ice Co., Inc., 1675 Bridge St., Rahway, N. J.	Manufacturer of ice	5-31-1944	1,285.57	2,240.36	2,240.36	2,075.31	608.56
Eastwood Nealley Corp., 28 Joralemon St., Belleville, N. J.	Manufacturing tourdrinier wire	12-31-1940 12-31-1941	42,513.99 44,791.46	100,595.38 131,039.27	16,446.46 28,644.78	1,001.50 23,868.65	None 7,399.29
Faitoute Iron & Steel Co., Inc., 182 Frelinghuysen Ave., Newark, N. J.	Jobbers in iron and steel	12-31-1944	18,865.67	31,146.42	26,396.42	18,430.15	15,364.88
Galsworthy, Inc., 414 Elizabeth Ave., Newark, N. J.	Wholesale wine and liquor	11-30-1943 11-30-1944	110,113.12 110,113.12	27,377.77 27,377.77	27,377.77 27,377.77	24,639.99 11,603.76	10,951.10 10,951.10
Godette Products Corp., 45-56 West Peddle St., Newark, N. J.	Manufacturing women's hair novelties.	12-31-1944	1,509.54	2,716.66	2,716.66	2,580.83	733.50
International Veiling Corp., 411 Hazel Rd., Clifton, N. J.	Manufacturing—textile mill products.	12-31-1943 12-31-1944	5,981.28 7,178.19	90,707.54 59,387.14	22,681.98 21,485.07	20,051.15 19,412.56	8,914.73 9,843.24
Linker Machines, Inc., 39 Division St., Newark, N. J.	Manufacturing sausage linking machines.	12-31-1945 12-31-1944	8,549.07 4,966.83	58,016.26 24,941.93	20,114.19 23,446.49	20,337.54 21,627.02	9,432.60 9,918.02

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by	Increase in the amount of excess profits credit	Gross reduction in the excess profits (subch. E) tax resulting from of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fifth District of New Jersey—Continued							
McMahon Towing, Inc., 567 Northumberland Rd., Teaneck, N. J.	Marine towing.....	12-31-1942	\$1,091.32	\$6,524.84	\$1,639.43	\$2,042.60	\$612.82
National Foil Co., Inc., 913 Newark Ave., Elizabeth, N. J.	Manufacturers of foil products.....	4-30-1944	6,302.14	10,354.68	10,354.68	15,735.04	9,515.39
New Jersey Machine Corp., 16th and Willow Ave., Hoboken, N. J.	Manufacturers of machinery.....	12-31-1941	46,320.68	67,389.47	14,031.57	8,862.19	2,747.27
H. P. Preis Engraving Machine Co., 155 Summit St., Newark 4, N. J.	Machinery—sales, service, and repairs.....	1-1-1943 to 1-15-1943	2,179.20	4,790.90	4,790.90	3,708.40	1,130.52
Terry Candy Co. (formerly Hints Manufacturing Co.), 963 Newark Ave., Elizabeth, N. J.	Manufacturers—candy.....	7-31-1942 7-31-1943 7-31-1944	14,285.80 13,484.88 12,631.57	533,660.20 554,461.12 555,814.43	5,959.49 6,512.95 6,694.95	3,361.80 6,751.16 6,739.93	1,575.62 2,125.31 2,679.10
Thul Auto Parts, Inc., 121 East 2d St., Plainfield, N. J.	Machine shop and auto parts.....	12-31-1942	3,810.98	16,501.18	7,241.04	15,541.85	5,535.94
John Verduin Machine Corp., 351 10th Ave., Patterson, N. J.	Manufacturer of machinery and machine parts.....	11-30-1942 11-30-1943 11-30-1944	4,381.81 4,798.71 5,629.81	23,994.26 23,577.36 22,746.26	4,414.64 3,997.74 3,166.64	1,781.70 3,597.97 1,002.39	897.08 1,079.40 1,002.39
Yellow Pine Sales Corp., 336 Thomas St., Newark, N. J.	Wholesale lumber.....	5-31-1945	9,393.85	None	None	53.80	15.29
New Mexico Inland Motors, Inc., 707 North Broadway, Albuquerque, N. Mex.	Automobile and truck dealers.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	3,689.11 4,413.71 4,405.00 4,615.00	10,242.48 9,517.88 9,526.59 3,528.98	4,454.87 3,730.27 3,738.48 3,528.98	321.08 1,305.59 3,365.08 3,170.08	None 300.29 1,009.53 952.83
First District of New York:							
Brooklyn Yarn Dye Co., Inc., 24 Woodward Ave., Brooklyn, N. Y.	Yarn dyeing.....	12-31-1943 12-31-1944	38,736.20 38,736.20	28,693.80 28,693.80	12,263.80 12,263.80	9,053.79 11,650.61	5,719.82 6,099.82
Ford Radio & Mica Corp., 536 63d St., Brooklyn, N. Y.	Manufacturers of mica radio parts and import and sale raw mica.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	17,228.25 27,160.59 27,160.59 4,180.50	40,411.47 41,869.91 36,437.79 18,555.34	4,024.43 6,981.04 1,548.92 5,171.07	1,207.33 3,480.52 1,394.03 2,699.64	None 1,052.08 820.93 620.91
Greenwich Preserving Co., Inc., 53 33d St., Brooklyn, N. Y.	Manufacturer of preserves, jams and jellies.....	12-31-1942 12-31-1943 12-31-1944	6,260.01 7,782.71 2,943.07	16,475.83 14,953.13 11,145.07	5,429.45 3,905.75 833.25	6,692.54 3,235.18 208.31	2,007.76 1,584.76 None
Howard 86th St., Inc. (formerly Howard Stores, Inc.), 170 Tillary St., Brooklyn, N. Y.	Retail men's and boy's clothing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	3,335.55 3,335.55 3,335.55 3,335.55	11,275.89 11,275.89 11,275.89 11,275.89	571.58 571.58 571.58 571.58	200.05 514.24 514.24 543.00	46.00 154.26 154.26 154.31
Howard Flushing, Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	396.09 1,314.94 1,455.90 1,185.75	7,472.99 6,554.14 6,413.18 6,683.33	4,597.77 3,678.92 3,537.96 3,808.11	439.83 1,033.90 3,184.17 3,427.30	None 237.80 955.26 1,028.10
Howard Fordham Rd., Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1944 12-31-1941 12-31-1942 12-31-1943 12-31-1944	1,567.06 21,895.82 21,895.82 21,895.82 21,895.82	6,302.02 23,087.43 23,087.43 23,087.43 23,087.43	3,426.80 7,469.54 7,469.54 7,469.54 7,469.54	3,255.46 2,717.49 6,722.57 6,722.58 7,096.06	925.24 842.42 3,958.85 3,958.97 3,958.84
Howard Paterson, Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	24.00 343.46 507.82 840.04	6,394.68 6,075.22 5,910.86 5,578.64	3,450.30 3,130.84 2,966.48 2,634.26	529.99 2,817.77 2,669.83 2,502.55	121.90 845.34 800.95 711.25
Howard South, Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	1,121.24 1,269.68 1,394.46 1,474.82 1,705.44	16,861.51 16,910.95 16,780.17 16,705.81 16,475.19	1,844.91 1,746.01 1,621.23 1,540.87 1,310.25	148.41 611.11 1,459.11 1,386.78 1,244.74	None 140.56 437.78 416.09 353.78
Howard Upper Darby, Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	639.34 1,085.15 910.13 1,038.60	10,590.78 10,144.97 10,319.99 10,191.52	4,767.24 4,321.43 4,496.45 4,367.98	1,719.77 3,889.29 4,046.80 4,148.58	395.54 1,466.77 1,214.05 1,179.39
Howard White Plains, Inc., 170 Tillary St., Brooklyn, N. Y.	do.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	475.63 952.75 901.63 1,106.54	4,747.34 4,270.22 4,321.34 4,116.43	3,488.85 3,011.73 3,062.85 2,857.94	1,267.52 2,710.55 2,756.56 2,042.84	291.53 815.16 826.97 580.60
Sol Katzman & Co., Inc., 1533 Pitkin Ave., Brooklyn, N. Y.	Retail jewelry.....	2-29-1944	4,465.22	2,089.69	2,089.69	1,876.89	558.24
Paper Novelty Manufacturing Co., 505 Carroll St., Brooklyn, N. Y.	Manufacturer of paper novelties.....	2-28-1945	47,786.06	16,247.77	16,247.77	21,305.88	8,970.90
Ridgewood Provisions, Inc., 151 Knickerbocker Ave., Brooklyn, N. Y.	Meat products manufacturing.....	12-31-1940 12-31-1941 12-31-1942	4,088.40 5,100.00 4,800.00	5,687.52 4,675.92 4,975.92	1,022.26 655.92 955.92	358.57 889.97 2,069.93	None 782.23 620.98
Riggio Tobacco Corp., 360 Furman St., Brooklyn, N. Y.	Manufactures of cigarette and tobacco products.....	12-31-1943 12-31-1944	51,271.73 51,432.87	23,770.98 23,979.30	23,770.98 23,979.30	12,191.13 15,622.21	5,418.27 8,239.85
The United States Bung Manufacturing Co., 50 South 2d St., Brooklyn, N. Y.	Manufacturers wooden bungs and other wood products.....	12-31-1944	48,348.08	48,538.92	14,540.57	12,432.19	6,400.22
Second District of New York:							
Adam Hat Sales Division, Inc., 657 Broadway, New York, N. Y.	Wholesale men's hats.....	12-31-1941	30,155.26	97,838.71	10,558.59	5,279.29	1,636.58
Ajax Shoulder Pad Co., Inc., 867 Broadway, New York City, N. Y.	Shoulder Pad manufacturing.....	12-31-1943	1,354.23	2,450.62	2,450.62	2,047.34	614.20
American Totalisator Co., Inc., 5 East Centre St., Baltimore, Md.	Electric totalisators.....	12-31-1940 12-31-1941	316,335.70 374,411.03	272,248.51 214,173.18	106,388.16 130,652.67	38,678.08 70,939.92	None 21,991.38
Art & Sign Brush Manufacturing Corp., 36-32 34th St., Long Island City, N. Y.	Manufacture and distribution of art and sign brushes and hair.....	12-31-1943	6,510.84	7,581.16	3,428.47	3,085.62	925.69
Automatic Coinwrapping Machine Corp., 37 East 18th St., New York, N. Y.	Manufacturing and leasing machine and paper wrappers.....	12-31-1941 12-31-1942	9,573.12 9,667.12	8,125.60 8,031.60	1,812.45 1,718.45	634.35 1,546.60	158.58 463.99
Baltimore Insular Line, Inc., 115 Broad St., New York, N. Y.	Steamship transportation.....	12-31-1941	107,272.88	7,314.78	7,314.78	3,657.39	1,133.80
The Bayer Co., Inc., transferer, Sterling Drug, Inc., transferee, 170 Varick St., New York, N. Y.	Proprietary medicines.....	12-31-1940	3,023,061.05	164,787.29	32,388.31	14,574.73	None
A. W. Benkert & Co., Inc., 70 Pine St., New York, N. Y.	Securities.....	9-30-1942 9-30-1943	3,189.15 6,379.66	145,248.34 142,057.84	8,778.51 5,588.01	4,289.44 5,312.19	1,149.05 1,593.63
The A. G. Boone Co., 195 Chester Ave., S.E., Atlanta, Ga.	General hauling.....	12-31-1943	51,237.66	27,163.18	12,773.99	18,307.50	8,136.66
Branch Motor Express Co., 135 West 18th St., New York, N. Y.	Interstate motor trucking.....	12-31-1940 12-31-1941	10,647.17 12,827.22	23,564.65 21,384.60	14,037.99 11,857.94	1,959.48 7,597.63	None 2,355.08
Bull Insular Line, Inc., 115 Broad St., New York, N. Y.	Steamship transportation.....	12-31-1940 12-31-1941	201,871.11 242,649.09	94,726.64 103,715.52	93,622.47 101,906.55	36,574.45 61,143.93	None 19,069.22
Bush Aromatics, Inc., 136 Liberty St., New York, N. Y.	Manufacturer of basic perfumes.....	12-31-1944	2,767.71	4,357.29	4,357.29	4,148.41	1,179.02

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1947

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<b>Second District of New York—Continued</b>							
Consolidated Textile Co., Inc., 86 Worth St., New York 13, N. Y.	Manufacture of textile fabrics	8-31-1941	\$79,920.78	\$390,306.42	None	\$15,255.33	None
		8-31-1942	70,912.95	399,314.25	\$26,065.95	33,807.17	\$13,417.74
		12-31-1940	29,180.53	71,519.47	9,985.22	2,496.31	None
		12-31-1941	36,655.11	64,044.89	9,834.49	4,425.52	1,371.90
Daltell Towing Co., Inc., 21-24 State St., New York, N. Y.	Agents or tow boats	12-31-1941	36,655.11	64,009.69	9,834.49	17,702.09	7,867.59
		12-31-1942	36,655.11	9,834.49	9,834.49	8,851.05	5,018.64
		5-31-1943	27,138.53	53,611.47	5,904.95	19,197.22	8,532.10
		12-31-1941	94,394.12	None	None	7,697.53	2,386.23
Deiman, Inc., 345 Hudson St., New York, N. Y.	Manufacturers of retail shoes	5-31-1943	27,138.53	53,611.47	5,904.95	19,197.22	8,532.10
		12-31-1941	94,394.12	None	None	7,697.53	2,386.23
Erie & St. Lawrence Corp., 19 Rector St., New York, N. Y.	Contract carrier by water	5-31-1943	27,138.53	53,611.47	5,904.95	19,197.22	8,532.10
		12-31-1941	94,394.12	None	None	7,697.53	2,386.23
Flomig-Joffe Ltd., 10 Jacob St., New York, N. Y.	Importers leather skins	12-31-1940	24,385.99	204,189.12	8,701.36	2,610.41	None
		12-31-1941	28,690.96	200,233.04	12,299.29	6,149.64	1,906.38
Freund, Freund & Co., Inc., 58 Walker St., New York 13, N. Y.	Textile converters	12-31-1942	29,090.96	200,233.04	12,299.29	10,253.10	6,518.63
		11-30-1943	17,987.72	5,626.71	2,860.72	1,939.98	1,142.44
Gatto Engraving Co., Inc., 52 Duane St., New York, N. Y.	Manufacturers of greeting cards	10-31-1944	15,452.50	11,558.81	2,462.19	2,318.57	1,206.47
		11-30-1941	6,328.60	7,188.58	2,493.26	623.31	None
The Georgian Press, Inc., 175 Varick St., New York 14, N. Y.	Printing	11-30-1942	7,708.06	9,116.44	2,744.51	1,593.33	438.93
		4-30-1943	6,227.14	12,504.76	11,723.88	9,707.35	2,932.28
Goldschmidt Chemical Corp., 153 Waverly Pl., New York, N. Y.	Chemicals—cosmetics	12-31-1940	257,767.31	431,928.45	51,642.97	17,120.84	None
		12-31-1941	308,072.75	483,639.01	62,663.07	37,597.84	11,653.33
Handy & Harman, 82 Fulton St., New York, N. Y.	Dealers in precious metals	12-31-1942	389,569.19	302,310.57	None	17,092.99	7,506.88
		12-31-1943	4,317.65	25,591.11	24,095.67	21,686.11	8,793.29
Linker Machines, Inc., 39 Division St., Newark, N. J.	Manufacture sausage linking machines	12-31-1940	762,375.86	205,309.62	40,743.89	13,968.25	None
		12-31-1941	887,981.81	522,470.79	157,177.49	87,564.78	27,145.08
Mississippi River Fuel Corp., Room 3000, 30 Rockefeller Plaza, New York, N. Y.	Transmission and sale of natural gas	12-31-1942	958,793.26	650,291.19	138,758.54	124,882.69	55,503.42
		10-31-1941	13,501.62	6,063.74	6,063.74	704.20	None
National Auto Renting Co., Inc., 438-454 West 18th St., New York, N. Y.	Commercial truck renting	10-31-1943	17,524.88	3,938.56	3,938.56	3,544.70	1,493.41
		10-31-1944	17,524.88	3,938.56	3,938.56	3,708.81	1,988.42
New York Terminal Warehouse Co., Inc., 25 South William St., New York, N. Y.	Field warehousing	12-31-1940	1,724.23	36,275.77	9,146.62	2,307.20	None
		12-31-1941	2,383.93	35,616.07	9,906.07	4,130.70	1,250.52
Palmetto Yarn Corp., 79 Worth St., New York, N. Y.	Selling agents—principally cotton yarns	12-31-1942	3,934.72	34,065.28	8,415.28	7,573.75	2,272.13
		12-31-1940	3,117.33	39,649.28	6,036.75	528.81	None
Royal Office Supply Corp., 52 Duane St., New York, N. Y.	Wholesale office supplies	12-31-1941	3,493.63	47,295.99	7,588.64	3,035.45	1,335.60
		12-31-1942	5,424.04	45,275.58	5,658.23	5,528.41	1,658.53
D. L. Scotto & Co., Inc., 66 Harrison St., New York, N. Y.	Recalvers and brokers, fresh fruit and growers of Florida citrus fruit	12-31-1943	6,580.96	44,118.66	4,501.31	4,490.98	1,347.30
		6-30-1944	4,598.45	35,156.55	590.94	324.86	97.46
Martin H. Smith Co., 150 Lafayette St., New York, N. Y.	Manufacturing pharmacists	12-31-1940	14,741.30	10,055.41	4,327.13	1,136.57	None
		12-31-1941	18,204.35	6,601.36	5,019.16	1,756.70	772.95
Tombarel Products Corp., 12 East 22d St., New York, N. Y.	Manufacturers and dealers in essential oils	12-31-1942	18,603.24	6,521.07	4,937.87	4,250.17	2,281.84
		12-31-1943	17,778.41	6,170.70	6,170.70	5,544.63	2,734.38
M. H. Treadwell Co., Inc., 140 Cedar St., New York, N. Y.	Merchandising engineers and contractors	12-31-1943	74,597.48	15,696.96	15,696.96	35,904.28	15,957.45
		12-31-1940	240.00	14,781.65	13,234.12	3,308.53	None
West Penn Power Co., 50 Broad St., New York, N. Y.	Electric light and power	12-31-1941	4,112.00	31,140.98	17,124.03	8,432.97	2,614.21
		12-31-1942	7,975.19	26,851.34	13,867.59	13,121.94	4,035.80
Theodore Haviland & Co., Inc., 126 West 23d St., New York, N. Y.	Wholesale china dealers	12-31-1943	8,792.88	26,033.65	13,049.90	14,060.24	4,867.77
		12-31-1941	114,174.31	304,159.79	47,325.69	37,845.11	11,576.97
Holmes Electric Protective Co., 370 7th Ave., New York 1, N. Y.	Protection of property	12-31-1942	142,717.88	275,616.23	18,782.12	16,903.91	7,512.85
		12-31-1943	142,717.88	275,616.23	18,782.12	16,903.91	7,512.85
Holmes Service Corp., c/o M. J. Karl, tax attorney, 195 Broadway, New York, N. Y.	Servicing premises and properties against theft, pilfering and sabotage	12-31-1943	616.02	5,470.45	3,998.03	3,598.23	1,079.48
		12-31-1944	661.34	5,425.13	3,952.71	3,755.08	1,067.24
Roger Kent, Inc., 17 East 45th St., New York, N. Y.	Retail—men's clothing	12-31-1940	63,580.16	133,209.75	7,205.28	2,161.59	None
		12-31-1941	63,580.16	133,209.75	20,325.14	10,162.57	3,150.39
E. P. Lawson Co., Inc., 429 West 33d St., New York City, N. Y.	Selling and servicing paper cutter and bindery machinery	12-31-1942	63,580.16	133,209.75	20,325.14	18,237.48	9,477.14
		11-30-1943	11,599.62	8,808.47	8,808.47	7,927.62	2,584.39
New England Woven Label Co., Inc., 3 West 29th St., New York, N. Y.	Manufacturing woven fabric labels	11-30-1944	16,247.42	4,160.67	4,160.67	3,935.03	2,128.88
		12-31-1941	3,104.00	5,834.08	3,607.08	1,262.47	290.87
New Jersey Pulverizing Co., 205 West 34th St., New York, N. Y.	Mining and milling sand	12-31-1942	96,595.44	48,061.06	18,667.00	16,800.30	7,466.80
		12-31-1941	12,113.41	225,386.59	54,280.97	17,932.08	4,303.87
Irving W. Rice & Co., Inc., 15 West 34th St., New York, N. Y.	Jobbers	12-31-1942	13,994.99	223,505.01	52,399.39	49,363.79	24,443.81
		11-30-1941	9,037.45	15,369.00	1,602.25	400.56	None
Roseline Fabrics, Inc., 1410 Broadway, New York, N. Y.	Textile converters	11-30-1942	9,808.46	19,831.54	3,329.96	1,931.47	674.12
		2-28-1943	7,892.34	39,447.62	11,821.51	1,201.92	360.58
Russecs Wholesale, Inc., 6 West 36th St., New York, N. Y.	Manufacturers of fur coats	12-31-1941	36,850.24	34,925.52	17,499.55	2,859.17	None
		1-31-1942	46,417.39	25,358.37	24,579.70	11,458.09	3,552.01
H. P. Selman & Co., 1372 Broadway, New York, N. Y.	Retail ready to wear	3-31-1941	4,122.14	9,294.75	6,892.22	81.03	None
		3-31-1942	4,711.01	10,913.13	5,803.35	1,062.76	244.44
Tanenbaum-Harber Co., Inc., 501 5th Ave., New York, N. Y.	Insurance brokers	3-31-1943	4,711.01	10,913.13	3,931.79	7,077.23	1,181.93
		3-21-1944	4,711.01	10,913.13	3,931.79	1,181.93	354.47
Fourteenth District of New York: Interstate Bag Co., Goldenham Rd., Walden, N. Y.	Manufacturer of paper bags	12-31-1941	10,082.10	27,312.10	12,427.33	4,907.02	2,001.15
		12-31-1942	9,813.64	27,560.65	12,675.88	11,408.30	4,169.76
Twenty-first District of New York: Auburn Dry Goods Corp., 141 Genesee St., Auburn, N. Y.	Department store	12-31-1943	10,082.10	27,292.28	12,407.51	11,166.76	4,097.30
		1-31-1944	8,790.99	4,007.57	2,584.39	2,336.93	700.12
Babson Bros. Co. of New York, Inc., 842 West Belden Ave., Syracuse, N. Y.	Wholesale and retail farm equipment sales	12-31-1940	7,020.05	64,515.25	7,903.10	1,975.77	None
		11-30-1941	7,599.03	170,974.57	6,670.62	3,982.07	1,234.44
Friendly Finance Service, Inc., 48-60 Court St., Binghamton, N. Y.	Small loan company	11-30-1942	13,062.53	164,538.81	7,544.11	5,202.27	1,688.55
		11-30-1943	14,109.26	116,258.78	6,760.39	6,984.35	2,421.41
See footnote at end of table.		12-31-1943	32,070.32	6,655.92	6,655.92	2,876.28	1,693.76

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
Twenty-first District of New York—Con. Red Star Express Lines of Auburn, Inc., 24-50 Wright Ave., Auburn, N. Y.	Motor transportation of freight.....	12-31-1940	\$3,946.66	\$28,693.75	\$6,914.84	\$1,702.20	None
		12-31-1941	6,017.57	26,592.84	6,939.48	3,207.16	\$1,022.12
		12-31-1942	8,624.86	24,704.45	5,051.09	5,605.99	1,681.80
		12-31-1943	7,914.76	26,195.65	6,642.29	6,473.55	1,942.07
		12-31-1944	8,077.09	26,133.32	6,479.96	6,443.34	1,922.41
Twenty-eighth District of New York: Brighton Products, Inc., 998 Broadway, Buffalo, N. Y.	Retail meat.....	12-31-1943	1,955.61	16,320.82	9,836.26	8,467.70	2,540.32
	12-31-1944	2,831.75	15,444.68	8,960.12	8,512.21	2,455.07	
City Chevrolet Co., Inc., 2585 Main St., Buffalo, N. Y.	Auto sales and service.....	1-1-1940	13,086.04	5,438.96	5,438.96	1,133.73	None
		10-31-1940					
Daystrom Corp., Franklin St., Olean, N. Y.	Manufacturing—metal and plastics products.....	12-31-1940	73,307.72	228,892.08	87,106.37	33,654.47	None
		12-31-1941	87,290.21	452,240.67	102,810.66	58,932.31	18,269.19
Durez Plastics & Chemicals, Inc., Walck Rd., North Tonawanda, N. Y.	Manufacture of phenolic plastics and chemicals.....	12-31-1940	279,211.22	701,141.50	256,036.69	95,397.61	None
		12-31-1941	350,474.95	844,787.58	328,364.28	196,018.56	60,765.76
Ebenezer Oil Co., Inc., North Main St., Wellsville, N. Y.	Oil production.....	10-31-1941	80,423.49	41,140.99	7,534.03	69.65	None
		10-31-1942	93,969.44	28,246.85	8,917.93	5,365.43	2,027.01
F. S. Elam Shoe Co., Inc., 1500 Clinton Ave. N., Rochester, N. Y.	Shoe manufacturing.....	10-31-1943	97,340.22	24,876.07	6,410.80	5,769.72	2,564.32
		10-31-1944	6,949.16	1,265.42	1,265.42	1,191.57	341.58
Ernst Iron Works, Inc., 75 Lathrop St., Buffalo, N. Y.	Steel fabricating, warehouse, etc.....	1-31-1941	9,830.98	463,269.02	17,194.70	3,746.76	None
		10-31-1942	20,844.75	452,255.25	18,440.19	9,220.10	2,858.23
Gannett Co., Inc., Broad and Exchange Sts., Rochester, N. Y.	Newspaper publishing.....	12-31-1943	546,036.49	72,342.14	59,910.86	48,927.80	24,368.35
		12-31-1944					
General Railway Signal Co., P. O. Box 1052, Rochester, N. Y.	Railway signal devices.....	12-31-1941	719,838.13	1,674,600.21	591,943.61	512,682.88	158,931.69
		12-31-1942					
Bartold-Schang Inc. (formerly Lorscheider-Schang Co., Inc. The), 140 North Fitzhugh St., Rochester, N. Y.	Manufacturers paper boxes.....	12-31-1943	35,182.94	3,084.90	3,084.90	3,710.88	2,185.29
		12-31-1944					
Maxson Cadillac-Pontiac Corp., 2421 Main St., Buffalo, N. Y.	Automobile sales and service.....	12-31-1943	12,312.64	853.93	853.93	769.54	230.57
		12-31-1944					
Riviera Theatre, Inc., 16 East Mohawk St., Buffalo, N. Y.	Theatre.....	6-30-1943	466.36	9,033.64	1,623.64	692.93	207.88
		12-31-1944		773.13			
Stone-Mix Concrete Corp., Foot of Katherine St., Buffalo, N. Y.	Concrete.....	12-31-1943	2,029.35		773.13	605.82	208.75
		12-31-1944					
Tapp Oil Corp., Wellsville, N. Y.	Oil production.....	12-31-1943	45,668.17	13,641.07	13,641.07	12,276.97	5,456.43
		4-30-1941	15,210.09	54,400.96	2,298.82	574.71	None
Union-National, Inc., 226 Crescent St., Jamestown, N. Y.	Manufacture of furniture.....	4-30-1942	17,800.35	64,122.90	2,590.17	1,036.07	321.19
		4-30-1943	18,229.87	63,693.38	2,590.17	2,331.16	947.23
Weber-Knapp Co., Chandler St., Jamestown, N. Y.	Manufacture of hardware.....	12-31-1940	95,173.71	48,031.18	2,353.86	623.46	None
		12-31-1941	114,763.62	60,946.28	1,840.11	920.06	285.22
Wollensak Optical Co., 850 Hudson Ave., Rochester, N. Y.	Manufacturers of lenses, photographic equipment, etc.....	12-31-1942	113,788.31	61,015.42	1,800.77	1,620.69	720.30
		12-31-1943	195,683.05	144,492.95	34,603.60	49,691.81	22,085.25
North Carolina: Eucusta Paper Corp., Pisgah Forest, N. C.	Manufacturers of cigarette paper.....	12-31-1942	537,196.17	856,943.83	856,943.83	627,757.55	411,183.10
		12-31-1943	578,835.37	815,304.63	815,304.63	646,839.71	386,171.85
Fiber Manufacturing Co., Newton, N. C.	Textile products manufacturer.....	12-31-1940	1,861.81	30,735.05	1,523.31	380.83	None
		12-31-1941	1,874.26	30,712.60	1,702.94	681.18	29.72
Holt Hosiery Mills, Inc., Graham, N. C.	Hosiery manufacturing.....	12-31-1943	4,034.99	36,760.64	7,407.65	6,782.64	2,684.79
		1-1-1944	4,799.74	35,996.19	6,642.90	541.22	142.42
Liberty Veneer Co., Liberty, N. C.	Manufacturers of wood veneers.....	1-31-1944					
		12-31-1942	3,289.43	1,786.12	1,786.12	1,607.51	482.26
Milner Stores Co., Inc., Raleigh, N. C.	Chain food stores.....	12-31-1943	3,738.87	1,336.68	1,203.01	1,203.01	360.90
		12-31-1944	4,052.19	1,023.36	1,023.36	972.20	276.31
Orkin Exterminating Co., 511 South Tryon St., Charlotte, N. C.	Exterminating and fumigating and termite proofing.....	12-31-1942	27,840.00	13,745.24	256.16	230.54	138.76
		12-31-1943	1,819.20	5,470.90	2,318.05	2,086.25	625.88
Ramsour Hosiery Mills, Inc., Asheboro, N. C.	Hosiery manufacturers.....	12-31-1941	13,581.36	22,329.94	9,065.95	2,133.40	533.36
		12-31-1942	13,882.77	21,654.45	8,764.54	7,888.08	3,154.73
First District of Ohio: Amsco Products Co., 4619 Reading Rd., Cincinnati, Ohio.	Wholesale chemicals and solvents.....	12-31-1942	3,983.81	62,516.19	7,411.67	5,097.84	2,236.67
		12-31-1943	6,217.66	60,282.34	8,635.19	2,344.67	2,344.67
Murof Theatres Corp., 1211 Keith Bldg., Cincinnati, Ohio.	Motion-picture theater.....	12-31-1942	1,843.34	6,243.10	3,155.60	2,840.04	832.01
		12-31-1943	1,843.54	6,243.10	3,155.60	2,840.04	832.01
The Randall Co., 5000 Spring Grove Ave., Cincinnati, Ohio.	Manufacturing automobile accessories.....	6-30-1943	79,754.24	39,112.97	18,267.48	32,851.49	14,613.99
		6-30-1944	79,139.87	39,112.97	18,267.48	16,894.83	7,306.99
United Parcel Service of Cincinnati, Inc., 414 East St., Cincinnati, Ohio.	Parcel delivery.....	12-31-1940	5,939.11	8,076.68	3,130.54	782.64	None
		12-31-1941					
The Willis Music Co., 124 East 4th St., Cincinnati, Ohio.	Music publishers and dealers in sheet music, radios, instruments, and records.....	6-30-1943	15,311.67	3,110.57	3,110.60	2,799.54	902.07
		6-30-1944	15,311.67	3,110.57	3,110.60	2,696.67	1,273.30
Tenth District of Ohio: Gendron Wheel Co., 226 West 3rd St., Perrysburg, Ohio.	Manufacturing invalid chairs, playground equipment, etc.....	9-25-1941	6,510.19	73,894.48	45,599.74	20,999.90	6,431.17
		8-31-1942					
Lauterbach Corp., c/o Owens-Illinois Glass Co., Ohio Bldg., Toledo, Ohio.	Manufacture and lease of automatic molding machinery.....	8-31-1943	10,205.08	70,354.46	42,059.72	38,014.06	18,948.64
		12-31-1941	17,791.72	28,110.25	9,772.96	2,522.18	1,109.77
Logan County Dehydrators, Inc., West Liberty, Ohio.	Dehydrating green alfalfa, grinding alfalfa.....	12-31-1942	17,791.72	28,110.25	9,772.96	8,795.67	4,649.68
		12-31-1943	17,791.72	28,110.25	9,772.96	8,795.67	4,649.68
Sandusky Newspapers, Inc., Sandusky, Ohio.	Newspaper publishers.....	12-31-1941	4,685.46	15,778.07	5,402.64	1,075.98	247.48
		12-31-1942	5,445.13	15,018.40	4,642.97	4,178.67	1,283.61
Eleventh District of Ohio: The Fritz Rumer Cooke Co., 366 North High St., Columbus, Ohio.	Railroad construction contractors.....	12-31-1943	5,462.96	4,625.14	4,252.21	1,275.07	1,275.07
		12-31-1944	13,132.46	67,615.21	32,605.98	7,345.30	4,235.76
Eighteenth District of Ohio: The Belden Brick Co., P. O. Box 208, Canton, Ohio.	Brick manufacturing.....	12-31-1943	14,042.47	66,705.20	31,695.97	34,127.98	17,873.57
		12-31-1944	14,042.47	66,705.20	31,695.97	34,127.98	17,873.57
The Cleveland Range Co., 3333 Lakeside Ave., Cleveland, Ohio.	Manufacturer of steam ranges.....	12-31-1942	4,388.76	5,570.61	1,386.67	7,456.97	2,237.10
		12-31-1943	5,747.28	4,212.69	None	426.29	426.29
		12-31-1944	6,068.37	3,891.00	None	667.22	686.85
		12-31-1943					
		12-31-1940	24,715.62	7,251.88	2,398.24	599.56	None
		12-31-1941	29,781.54	31,190.41	3,931.72	1,769.72	548.61
		12-31-1942	29,781.54	33,291.81	3,931.72	3,538.55	2,083.81
		12-31-1943	29,781.54	33,291.81	3,931.72	3,538.55	2,083.81

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<b>Eighteenth District of Ohio—Continued</b>							
Dairymen Ohio Farmers Milk Co., 3068 West 106th St., Cleveland, Ohio.	General dairy products.....	12-31-1940	\$17,805.24	\$73,367.70	\$29,379.92	\$2,317.71	None
		12-31-1941	19,498.80	71,673.64	27,686.25	9,960.48	\$3,087.75
		12-31-1942	20,184.21	71,673.64	27,686.25	24,917.62	14,300.21
		12-31-1943	24,146.80	71,673.64	27,686.25	20,673.84	13,785.40
The Erie Dyeing & Processing Co., 2765 East 55th St., Cleveland, Ohio.	Dyers and processors of yarns and yarn jobbing.	12-31-1943	25,093.56	49,640.85	11,297.15	20,334.87	10,549.28
The Factory Stores Co. of Cleveland, 7016 Euclid Ave., Cleveland, Ohio.	Restaurants.....	11-26-1940	4,014.49	8,732.33	8,732.33	2,123.25	None
		to					
		10-31-1941	4,964.74	11,800.45	11,800.45	5,553.51	1,504.29
The Factory Stores Co. of Mahoning, 7016 Euclid Ave., Cleveland, Ohio.	do.....	11-26-1940	2,242.37	21,184.76	18,614.59	5,186.59	None
		to					
		10-31-1941	3,670.06	23,609.55	23,609.55	13,123.65	5,359.77
The Factory Stores Co. of Ohio, 7016 Euclid Ave., Cleveland, Ohio.	do.....	11-26-1940	994.86	10,617.66	10,617.66	2,465.33	None
		to					
		10-31-1941	2,276.34	13,006.96	13,006.96	7,233.27	2,563.11
Firestone Service Stores, Inc. of Louisville, 1200 Firestone Parkway, Akron, Ohio.	Automotive tires and accessories.....	10-31-1941	4,768.21	6,764.79	2,582.68	645.66	None
		10-31-1942	5,461.59	6,071.41	2,890.83	1,531.46	415.00
The Edward R. Hart Co., 437 McGregor Ave. N.W., Canton, Ohio.	Built-up roofing and insulation work, jobbing sales of asphalt, asbestos, and magnesia products. Operating motion picture theater..	12-31-1941	4,699.52	21,048.15	2,669.29	1,005.48	240.77
		12-31-1942	5,712.13	20,035.54	1,650.68	1,053.39	496.02
		12-31-1943	6,065.14	19,682.53	1,303.67	1,173.31	352.00
IBS Theatres, Inc., 808 Keith Bldg., Cleveland, Ohio.		12-31-1941	2,000.00	22,543.79	7,125.71	584.12	None
		12-31-1942	2,234.33	26,226.21	9,494.37	3,337.50	834.37
		12-31-1943	3,484.98	24,975.55	8,243.72	7,419.35	2,225.80
		12-31-1944	4,482.89	23,977.65	7,245.81	6,521.23	1,956.37
		3-31-1943	11,658.06	24,260.36	7,680.01	5,345.05	1,553.70
The Lawson Milk Co., 210-220 East Broad St., Cuyahoga Falls, Ohio.	Milk and dairy products.....	12-31-1941	7,199.43	17,172.23	2,477.01	2,501.50	625.37
The Lindsay Supply Co., 4815 Superior Ave., Cleveland 3, Ohio.	Wholesale distributors of electrical supplies.	12-31-1940	264,995.69	37,485.76	4,588.73	1,147.18	None
The Lindsay Wire Weaving Co., 14025 Aspinwall Ave., Cleveland 10, Ohio.	Manufacture of wire cloth.....	12-31-1941	322,319.48	43,903.66	8,243.61	12,111.15	3,754.46
Miller's Gold Seal Dairy, Inc., 1829 East 55th St., Cleveland, Ohio.	Wholesale dairy.....	12-31-1942	4,547.83	22,360.92	8,602.86	7,742.58	2,322.77
Motor Terminals, Inc., 1669 Union Commerce Bldg., Cleveland 14, Ohio.	Motor truck transportation.....	12-31-1943	6,079.00	20,829.75	7,071.69	5,267.76	1,909.36
		12-31-1941	20,633.05	27,739.80	5,771.07	6,718.07	2,082.60
		12-31-1942	22,106.36	30,763.18	4,317.76	5,646.53	2,736.34
Ohio Forge and Machine Corporation, 3010 Woodhill Road, Cleveland, Ohio.	Iron and steel products.....	12-31-1943	22,869.44	30,000.10	3,554.68	3,959.76	2,331.86
The C. A. Olsen Manufacturing Co., west of Filbert St., Elyria, Ohio.	Iron and steel products, manufacturing—heating apparatus.	12-31-1940	169,149.67	103,461.67	9,378.26	4,220.22	None
		12-31-1941	213,633.92	Unstated	11,669.52	7,001.76	2,170.54
Ostendorf-Morris Co., 925 Guardian Bldg., Cleveland, Ohio.	Real estate—property management and appraisal service.	12-31-1940	11,394.89	91,018.97	2,888.41	696.83	None
		12-31-1941	15,279.37	88,709.58	34,096.73	16,005.15	4,961.59
		7-31-1941	8,550.81	19,046.19	4,962.16	1,248.04	None
		7-31-1942	9,700.12	17,896.88	6,672.01	2,646.88	1,010.54
		7-31-1943	9,803.09	6,569.04	6,569.04	5,912.14	1,804.07
		7-31-1944	9,803.09	6,569.04	6,569.04	6,103.29	2,050.91
		7-31-1945	9,803.09	6,569.04	6,569.04	6,240.58	2,249.89
Penn-Ohio Coach Lines Co., 25 East Boardman St., Youngstown, Ohio.	Bus transportation.....	12-31-1940	133,901.58	83,425.61	11,171.67	967.75	None
		12-31-1941	158,695.66	114,415.32	22,938.12	11,469.06	3,555.41
		12-31-1942	172,593.73	115,323.59	13,724.48	12,352.03	5,489.79
The Radebaugh-Fetzer Co., 1737 East 12th St., Cleveland, Ohio.	Manufacturer and dealer physicians supplies.	12-31-1941	4,579.34	7,830.66	4,931.11	988.43	215.84
The Schirmer-Peterson Co., 6830 Beaver Ave., Cleveland, Ohio.	General contracting.....	12-31-1942	4,578.34	7,830.66	4,931.11	1,112.20	333.66
The Youngstown Arc Engraving Co., Vindicator Bldg., Youngstown, Ohio.	Engraving and photos.....	9-30-1943	5,834.42	39,953.97	9,913.11	27,162.30	14,998.97
		12-31-1940	11,319.12	26,604.74	9,113.41	782.04	None
		12-31-1941	13,379.49	26,154.15	7,053.04	2,394.20	654.33
		12-31-1942	14,772.99	24,760.65	5,659.54	5,093.58	1,740.53
<b>Oklahoma:</b>							
Andy Andersons Sporting Goods Co., 124 West Grand Ave., Oklahoma City, Okla.	Retail sporting goods.....	6-30-1944	12,543.12	5,615.82	5,615.82	5,193.78	1,580.85
The Examiner Co., 321-23 Osage Ave., Bartlesville, Okla.	Newspaper.....	12-31-1943	5,831.03	10,064.82	10,064.82	3,659.32	1,097.79
Jackson Cookie Co., 1319 Northeast 23d St., Oklahoma City, Okla.	Cookie manufacturer.....	12-31-1943	1,533.50	3,466.50	3,466.50	3,119.86	935.95
Oklahoma Tire & Supply Co., 10 North Cheyenne Ave., Tulsa, Okla.	Sale of auto supplies and household appliances.	12-31-1940	107,530.00	29,052.40	23,065.54	8,072.94	None
The Petroleum Directory Publishing Co., 211 South Cheyenne St., Tulsa, Okla.	Publishers of "the drilling and producing equipment directories and petroleo interamericano."	12-31-1941	131,220.90	39,310.43	31,335.05	15,667.54	4,856.94
		6-30-1944	517.69	5,023.43	5,023.43	8,755.92	2,567.44
M. A. Swatek & Co., 923 Hightower Bldg., Oklahoma City, Okla.	Contractors.....	12-31-1943	8,494.81	41,433.41	5,998.25	22,958.49	11,839.96
Western States Construction Co., 1142 Southeast 29th St., Oklahoma City, Okla.	Pipe line contracting.....	8-31-1943	882.56	1,646.91	1,646.91	1,526.44	457.94
<b>Oregon:</b>							
Columbia River Land Co., Piedmont Station, Portland, Ore.	Operation of golf club.....	12-31-1943	4,272.77	5,630.47	5,328.19	2,451.52	735.46
Mill City Manufacturing Co., Inc., Mill City, Ore.	Lumber manufacturing and logging.	12-31-1943	22,533.79	24,969.87	24,969.87	22,472.88	12,791.97
Portland Lumber Mills, 6611 North Burlington Ave., Portland, Ore.	Lumber manufacturing.....	12-31-1943	54,210.32	31,493.80	9,321.47	8,389.33	3,728.59
Chas. E. Sand Plywood Co., 1106 Northwest 16th Ave., Portland, Ore.	Wholesale plywood products.....	11-30-1942	2,190.15	2,274.85	2,274.85	1,322.30	368.28
		11-30-1943	2,583.71	1,881.29	1,881.29	1,693.16	507.95
		11-30-1944	3,308.49	1,156.51	1,156.51	1,093.79	312.25
Warner Valley Stock Co., Klamath Falls, Ore.	Livestock and farming.....	12-31-1943	43,276.10	15,671.68	15,671.68	14,104.59	6,483.52
		12-31-1944	45,072.12	13,875.66	13,875.66	7,067.26	2,975.69
		12-31-1945	50,523.70	8,424.08	8,424.08	9,148.79	3,714.77
Western Equipment Co., 302 Southwest 4th Ave., Portland, Ore.	Machinery.....	12-31-1942	3,668.48	26,589.53	3,456.52	3,247.46	974.24
		12-31-1943	5,209.37	25,048.64	1,915.63	2,077.21	623.16
<b>First District of Pennsylvania:</b>							
Alpen Theatre Corp., 1104-06 11th Ave., Altoona, Pa.	Theater.....	12-31-1943	9,033.71	5,216.29	5,216.29	4,694.66	1,408.40
Colver Store Co., 123 South Broad St., Philadelphia, Pa.	Retail trade—general merchandise.	12-31-1944	9,033.71	5,216.29	5,216.29	4,965.48	1,493.40
		1-31-1944	36,149.48	4,410.50	4,410.50	3,033.39	1,736.32
Curtis Engineering Co., 7052 Garrett Rd., Upper Darby, Pa.	Rental of dwellings and manufacture of micrometers.	2-28-1945	173,702.08	None	None	71,849.19	30,252.29
Eureka Stores, 1120 Commercial Trust Bldg., Philadelphia, Pa.	General stores—retail.....	12-31-1943	201,573.43	9,834.07	9,834.07	8,850.66	3,933.62

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
First District of Pennsylvania—Continued Lincoln Loan Service, Inc. of Harrisburg, 209 Woodward Bldg., Washington, D. C. Lincoln Loan Service, Inc. of Pennsylvania, (new address: Lincoln Service Corp.), 209 Woodward Bldg., Washington, D. C. Penn Elastic Co., 20 Maplewood Ave., Philadelphia, Pa. Stigeman Coal & Coke Co., Broad St. Station Bldg., Philadelphia, Pa. York Bus Co., 520 North Hartley St., York, Pa.	Personal finance..... do..... Knitted elastic fabrics..... Mining and selling coal..... Bus transportation.....	12-31-1943 12-31-1943 7-31-1944 12-31-1941 12-31-1942 12-31-1942	\$3,057.67 1,553.25 10,769.39 15,191.91 15,506.59 27,484.81	\$4,442.33 1,829.70 19,493.52 90,706.36 90,391.68 54,554.56	\$4,442.33 1,829.70 5,088.47 7,254.98 6,625.62 42,220.08	\$3,998.10 424.39 5,235.14 8,612.97 12,159.41 38,932.73	\$1,199.42 127.32 1,731.57 2,547.00 6,981.26 19,165.00
Twelfth District of Pennsylvania: Stevens Coal Co., Miners National Bank Bldg., Wilkes-Barre, Pa. Twenty-third District of Pennsylvania: Ben Venue Laboratories, Inc., 1112 Park Bldg., Pittsburgh, Pa. Deerfield Groves Co., 2034 Penn Ave., Pittsburgh, Pa. Eastern Clay Products, Inc., 409 Indiana Theatre Bldg., Indiana, Pa.	Anthracite coal..... Industrial research laboratory..... Growers of citrus fruits..... Mining, processing and selling clay.....	12-31-1941 12-31-1942 12-31-1943 12-31-1940 12-31-1942 12-31-1943 6-30-1942 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1940 12-31-1941 12-31-1942 12-31-1944 2-29-1944	26,008.36 26,222.24 20,708.73 \$1,092.36 7,015.60 9,625.33 33,946.15 23,034.88 25,967.88 32,541.61 34,331.26 35,229.75 7,048.89 8,053.97 7,788.84 7,788.84 1,244.34	84,057.19 94,194.44 93,707.95 \$84,273.21 81,240.56 81,066.14 54,033.85 39,716.36 26,919.74 15,357.08 8,845.46 18,527.43 12,685.94 33,111.29 32,022.51 9,430.66 9,640.68 9,640.68 15,755.66	55,391.85 55,177.97 84,691.48 \$15,078.45 12,045.24 11,871.42 5,500.00 12,453.38 14,787.22 8,845.46 8,845.46 8,845.46 8,328.49 9,430.66 9,640.68 9,640.68 7,319.66	24,644.46 45,074.78 49,222.33 \$109.55 30,010.91 11,296.30 2,475.00 3,355.69 7,796.30 7,960.92 1,045.18 8,403.19 2,273.31 5,506.81 6,350.64 9,158.65 6,647.68	7,287.79 21,708.74 25,051.75 None \$13,903.71 3,878.05 767.25 None 2,416.85 4,688.10 615.50 4,158.31 None 2,423.00 1,836.69 3,334.66 1,976.32
Faber, Coe & Gregg of Pennsylvania, Inc., Wood and Oliver Aves., Pittsburgh, Pa. Falk & Co., Rosslyn Station, Carnegie, Pa.	Wholesale and retail tobacco products..... Manufacture oil, grease, etc.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	45,013.34 56,070.27 60,533.74 64,254.73	83,127.12 77,126.03 75,222.91 72,334.45	18,867.98 12,866.79 10,963.67 8,075.21	9,566.55 15,643.98 13,385.15 11,076.31	2,883.39 6,832.19 5,966.65 4,663.28
Miller Chevrolet Co., 2633 West Liberty Ave., Pittsburgh, Pa. Pittsburgh Institute of Aeronautics, 100 7th St., Pittsburgh, Pa. Sun Drug Co., Inc., Bouquet and Joncaire Sts., Pittsburgh, Pa.	Automobile sales and service..... Aviation school..... Retail drug stores.....	12-31-1940 12-31-1941 12-31-1940 12-31-1942	7,457.27 8,731.74 None 1,921.85	18,000.84 21,681.71 17,785.98 15,864.13	1,686.12 1,625.29 7,221.60 6,539.03	427.28 1,393.70 1,805.40 12,611.70	None 590.10 None 3,844.89
Rhode Island: Narragansett Racing Association, Inc., Manton St., Pawtucket, R. I. Newport Electric Corp., 159 Thame St., R. I.	Operation of horse race track..... Public utility—electric light and power.....	3-31-1941 3-31-1942 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1942	419,665.68 502,772.03 287,155.88 287,155.88 287,155.88 287,155.88 741.29	449,354.07 366,247.72 8,896.21 8,896.21 8,896.21 8,501.85 5,196.21	75,459.10 84,778.83 4,552.74 4,552.74 4,552.74 4,552.74 1,109.83	4,001.88 45,910.23 2,048.73 4,097.47 4,097.46 4,325.10 998.85	None 14,232.17 635.10 1,821.09 1,821.09 1,821.09 299.65
The Yarn Agency, Inc., 326 Industrial Trust Bldg., Providence, R. I. South Dakota: Hassenstein Steel Co., Sioux Falls, S. Dak.	Cotton yarn sales agents..... Structural and reinforcing steel.....	12-31-1941 12-31-1942 6-30-1945 6-30-1944	4,000.00 4,552.93 26,070.36 5,827.67	11,833.39 11,280.46 7,450.75 41,672.33	5,015.44 4,462.51 7,450.75 7,173.42	499.00 6,643.44 7,078.21 6,634.43	114.77 2,025.45 3,948.89 1,966.68
Tennessee: Brown Stove Works, Inc., Cleveland, Tenn. Fleetwood Coffee Co., 416 East 11th St., Chattanooga, Tenn. Knoxville Cab Co., 225 9th Ave. N., Knoxville, Tenn.	Stove manufacturers..... Coffee manufacturers..... Taxicab.....	6-30-1945 6-30-1944 5-31-1942 5-31-1943 5-31-1944	26,070.36 5,827.67 4,133.69 4,133.69 4,133.69	7,450.75 41,672.33 4,066.72 20,860.31 10,196.88	7,450.75 7,173.42 4,066.72 4,066.72 4,066.72	7,078.21 6,634.43 1,367.70 3,699.95 3,744.48	3,948.89 1,966.68 314.57 1,098.00 1,098.00
Knoxville Transit Lines, 1121 East Magnolia Ave., Knoxville, Tenn.	Public utility—operating street cars and buses in Knoxville and suburbs.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1942	73,407.41 89,033.93 89,033.93 89,033.93 80,083.93 80.00	91,943.67 76,257.15 76,257.15 76,257.15 76,257.15 8,024.92	7,579.96 7,626.65 7,626.65 7,626.65 7,626.65 1,319.00	2,279.99 3,431.95 6,863.90 5,129.46 1,478.56	None 1,063.87 3,050.63 3,050.63 407.33
Midwest Utilities Co., Inc., 7134 Manchester Ave., St. Louis, Mo. Sharvania Oil & Grease Corp., 1185 Tulley St., Memphis, Tenn.	Retail household appliance dealers..... Manufacturing, petroleum refining.....	11-30-1942 12-31-1942 12-31-1943	3,295.73 3,319.84	1,391.78 1,867.27	1,391.78 1,867.27	499.13 1,300.80	149.74 360.24
First District of Texas: Adolphus Rice Milling Co., 4600 Clinton, Houston, Tex. Mrs. Baird's Baking Co., 1925 West Gray Ave., Houston, Tex.	Rice milling..... Wholesale bakers.....	12-31-1944 12-31-1945 6-30-1942 6-30-1943 6-30-1944 6-30-1945	31,766.24 31,766.24 111,079.87 111,079.87 111,079.87 111,079.87	25,233.76 25,233.76 55,170.83 55,170.83 55,170.83 25,720.13	25,233.76 25,233.76 25,720.13 25,720.13 25,720.13 25,720.13	16,095.75 18,077.35 16,342.85 23,148.12 23,757.60 24,434.12	11,163.90 11,193.22 5,066.28 10,288.05 10,288.05 10,288.05
Barge Transport Co., 1209 McKinney Ave., Houston, Tex.	Barging oil.....	7-1-1940 to 8-31-1940 8-31-1941 8-31-1942 8-31-1943 8-31-1944	33,845.51 23,846.51 41,099.32 41,099.32 41,099.32 41,099.32	70,740.05 82,415.98 82,415.98 82,415.98 55,256.62 22,313.18	19,364.37 22,313.18 22,313.18 22,313.18 20,825.64 22,313.18	1,116.99 5,809.31 11,746.62 20,031.87 20,825.64 753.67	None 3,846.44 9,432.37 9,094.31 468.14 403.21
Brown Securities Corp., Brown Bldg., Austin, Tex. Burka Bag Co. of Texas, 2102 Strand, Galveston, Tex. Mading's Drug Stores, Inc., 1005 Jackson St., Houston, Tex.	Securities and rentals..... New and used bags and bagging..... Retail drugs.....	12-31-1943 12-31-1944 1-2-23-1942 2-20-1944 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	37,741.84 38,156.93 26,072.71 16,877.92 52,459.97 64,869.47 64,125.08 64,125.08 44,125.08	3,481.00 3,065.91 None 9,194.79 50,742.63 49,699.28 49,350.92 3,799.92 29,880.36	None None None 9,194.79 4,711.77 3,055.53 3,779.92 3,799.92 16,447.30	839.13 1,300.66 6,808.22 1,221.21 3,419.92 3,419.93 10,787.13 4,808.85	468.14 403.21 2,031.34 378.89 1,519.96 1,519.97 3,344.01 2,231.82
Nortex Hide & Produce Co., 804 1/2 Commerce Ave., Houston, Tex.	Wholesale dealers—hides, skins, wools, furs, etc.....	12-31-1941 12-31-1942 21-31-1943	17,604.22 17,604.22 17,604.88	26,359.52 12,926.22 18,240.00	12,926.46 12,926.22 1,919.26	4,808.85 11,633.23 1,024.28	2,231.82 6,275.84 317.52
San Pat Vegetable Co., Sinton, Tex.	Growing buying and shipping fresh fruits and vegetables.....	12-31-1941	15,370.74	18,240.00	1,919.26	1,024.28	None
Southern Sales & Transportation Co., 4300 Calhoun Rd., Houston, Tex.	Sales and distribution of explosives and industrial supplies.....	2-3-1940 to 11-30-1940 11-30-1941 11-30-1942	2,000.00 3,040.66 4,394.97	14,567.38 13,526.72 17,580.78	5,815.10 4,774.44 5,134.96	1,195.60 2,193.61 2,991.68	None None 842.15

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<b>Second District of Texas:</b>							
Ernest Allen Motor Co., 701 Commerce, Fort Worth, Tex.	Auto dealer.....	12-31-1943	\$15,703.09	\$890.20	\$890.20	\$801.18	\$258.16
		12-31-1944	15,703.09	890.20	890.20	845.69	471.80
		12-31-1945	15,703.09	890.20	890.20	845.69	471.80
Badger Oil Co., 310 Amarillo Bldg., Amarillo, Tex.	Oil and gas royalties.....	12-31-1941	20,912.67	39,226.23	6,447.33	3,770.36	1,558.96
		12-31-1942	22,091.50	38,047.40	5,268.50	4,741.65	2,792.30
		12-31-1944	32,757.74	60,481.92	47,239.40	114,845.00	48,354.95
Harry Bass Drilling Co., 1401 Magnolia Bldg., Dallas, Tex.	Oil and gas well drilling contractor.....	12-31-1943	38,165.44	21,019.56	21,019.56	18,917.60	9,291.46
The Beckett Electric Co., 1101 McKinney Ave., Dallas, Tex.	Wholesale electrical jobbers.....	12-31-1941	26,468.92	104,440.58	33,381.08	23,374.62	7,246.13
		12-31-1942	27,113.42	104,441.29	33,381.79	14,636.19	8,619.09
		12-31-1943	27,968.21	104,441.29	33,381.79	24,183.41	17,139.20
Dallas Title & Guaranty Co., 1301 Main St., Dallas, Tex.	Title insurance.....	12-31-1943	47,112.55	9,434.98	9,434.98	8,491.48	3,773.95
East Texas Motor Freight Lines, 422 North Walton St., Dallas, Tex.	Motor freight carrier.....	6-30-1941	58,227.86	69,128.34	6,329.80	1,898.94	None
		6-30-1942	71,558.30	85,456.54	10,419.26	4,688.67	1,453.49
		6-30-1943	71,558.30	85,456.54	10,419.26	9,377.34	4,167.70
		12-31-1942	1,485.00	None	None	332.12	99.64
Fluff, Inc. (formerly Pork Skin Chips Co., Inc.), 1405 North Haskell Ave., Dallas, Tex.	Processing cured bacon rinds for human consumption.....	6-30-1941	41,789.22	185,040.82	25,660.78	7,522.68	None
		6-30-1942	51,212.53	226,853.33	39,037.47	17,981.22	5,574.18
		6-30-1943	51,213.70	226,852.16	39,036.30	35,132.67	15,614.52
		6-30-1944	51,211.94	226,853.92	39,038.06	36,104.88	15,615.23
		5-31-1944	26,187.92	2,787.08	2,787.08	2,566.29	1,477.15
H. J. Justin & Sons, Inc., 610 Daggett St., Fort Worth, Tex.	Boot and shoe manufacturer.....	12-31-1944	32,416.69	2,163.31	2,163.31	2,055.14	1,146.56
		12-31-1945	32,416.69	2,163.31	2,163.31	2,055.14	1,146.56
Pollock Realty Corp., 2236 South Lamar St., Dallas, Tex.	Rental of business property.....	12-31-1944	32,655.05	9,267.82	3,134.59	2,977.86	1,661.33
Portland Gasoline Co., Box 2142, Pampa, Tex.	Extraction of casing head gasoline and related products.....	12-31-1943	923.61	13,390.51	1,506.51	1,424.11	427.23
Sanantex Oil Co., 1509 Magnolia Bldg., Dallas, Tex.	Wholesale distributors—oil, grease, tires and batteries.....	12-31-1942	32,770.05	66,027.92	25,679.95	23,111.96	10,271.98
		12-31-1943	32,770.05	25,679.95	25,679.95	46,223.61	20,667.58
		12-31-1941	1,926.41	3,773.59	1,050.05	63.20	14.53
		12-31-1942	2,160.10	3,539.90	816.36	1,469.45	440.84
		12-31-1943	2,160.10	3,539.90	816.36	734.73	220.43
Temple-White Co., Inc., Diboll, Tex.	Manufacturing of wooden handles.....	12-31-1941	8,095.69	16,221.22	11,034.16	3,861.95	1,577.97
		12-31-1942	8,720.67	15,596.24	10,409.18	9,499.22	2,932.36
		12-31-1943	9,140.79	15,176.12	9,989.66	8,990.15	2,779.65
		12-31-1942	435,862.95	199,556.18	19,187.05	17,268.35	7,674.82
Texas Consolidated Theatres, Inc., Majestic Theatre Bldg., Dallas, Tex.	Theater.....	12-31-1941	102,628.94	45,666.60	6,621.05	2,648.43	821.01
Texas, New Mexico & Oklahoma Coaches, Inc., 1215 13th St., Lubbock, Tex.	Bus transportation.....	12-31-1943	6,509.11	1,565.89	1,565.89	1,409.30	422.79
		12-31-1944	6,509.11	1,565.89	1,565.89	1,487.59	422.79
Weaver Spring & Bumper Works, Inc., 402 North Pearl St., Dallas, Tex.	Spring and bumper repair.....	12-31-1943	6,509.11	1,565.89	1,565.89	1,409.30	422.79
		12-31-1944	6,509.11	1,565.89	1,565.89	1,487.59	422.79
<b>Utah:</b>							
American Paper & Supply Co., 157 West 2d South St., Salt Lake City, Utah.	Wholesale paper and supplies.....	12-31-1942	1,268.59	4,248.13	1,231.41	1,143.97	343.25
		12-31-1943	1,730.28	3,786.44	769.72	942.24	282.70
Bailey, Inc., 302 West 3d South St., Salt Lake City, Utah.	Retail and wholesale tires.....	12-31-1944	10,591.83	7,725.26	5,524.82	5,248.58	1,870.19
		12-31-1945	12,062.51	4,054.14	4,054.14	3,851.44	1,443.69
Bekins Van Lines Co., 525 West 1st South St., Salt Lake City, Utah.	Highway freight transportation, including local trucking and warehousing and trucking.....	12-31-1945	12,037.61	6,729.71	6,729.71	3,720.46	1,304.64
E. D. Firmage Co., Inc., 145 West Center St., Provo, Utah.	Retail department store.....	12-31-1942	5,351.25	18,398.75	4,223.78	5,735.91	1,720.77
		12-31-1943	5,351.25	10,956.01	4,223.78	3,564.63	1,137.71
Utah Oil Refining Co., 700 Utah Oil Bldg., Salt Lake City, Utah.	Refiners and marketers of petroleum products.....	12-31-1940	862,379.55	810,301.15	254,825.00	157,273.70	None
		12-31-1941	1,013,165.96	1,138,950.59	711,450.59	256,500.00	79,515.00
Utah Sand & Gravel Products Corp., 1605 Beck St., Salt Lake City, Utah.	Sand and gravel digging—ready mixed concrete.....	12-31-1942	76,941.07	None	None	3,754.05	1,668.47
Wright's Inc., 2341 Washington Blvd., Ogden, Utah.	Retail ladies ready-to-wear.....	12-31-1944	2,544.77	3,587.37	3,587.37	3,408.00	968.58
<b>Vermont:</b>							
E-Z Mills, Inc., Bennington, Vt.	Manufacturers of knit goods.....	11-30-1943	145,755.45	19,761.62	19,761.62	56,334.16	25,037.42
		11-30-1944	146,696.99	18,820.08	18,820.08	19,000.28	8,289.71
		6-30-1941	3,536.84	31,379.47	10,159.95	2,739.53	None
		6-30-1942	5,425.90	29,490.41	10,182.42	4,707.16	2,071.15
		6-30-1943	6,136.18	28,780.13	9,470.14	8,525.83	3,055.60
		6-30-1944	7,300.24	Unstated	8,306.08	2,084.73	625.43
Verd Mont Woolen Mills, Inc., Ludlow, Vt.	Manufacturing woolen cloth.....	9-30-1941	7,212.45	14,238.05	5,867.27	1,414.42	None
		9-30-1943	8,203.66	13,246.84	7,718.31	6,946.48	2,102.38
<b>Virginia:</b>							
Cameron Stove Manufacturing Corp., 21st and Deatur Sts., Richmond, Va.	Manufacturers of stoves.....	2-28-1942	6,603.80	11,345.80	5,271.20	119.63	27.52
		2-29-1944	5,309.72	12,639.88	6,565.28	5,600.08	3,623.13
Citizens Rapid Transit Corp., c/o Engineers Public Service Corp., 90 Broad St., New York, N. Y.	Motor coach.....	12-31-1941	24,728.88	21,705.69	5,609.99	2,804.99	869.55
Dickinson Leaf Tobacco Co., Inc., 119 Shockoe Slip, Richmond, Va.	Dealers in leaf tobacco.....	7-31-1943	4,733.16	45,133.68	9,516.84	7,890.99	2,367.30
		7-31-1944	10,637.08	49,229.76	3,612.92	4,580.75	1,383.55
Dixie Container Corp., 7th and Hospital Sts., Richmond, Va.	Manufacturers of corrugated paper containers.....	12-31-1943	14,745.34	9,223.04	9,223.04	8,300.73	3,622.00
		12-31-1944	17,156.03	6,812.35	6,812.35	6,456.92	3,624.67
Farmville Leaf Tobacco Co., Inc., 1009 Richmond Trust Bldg., Richmond, Va.	Dealers in leaf tobacco.....	6-30-1944	7,313.14	21,186.86	6,936.86	1,189.83	356.95
		6-30-1945	12,321.60	16,178.40	1,928.40	3,530.11	1,077.61
Galax Knitting Co., Inc., Galax, Va.	Hosiery manufacturers.....	11-30-1942	68,551.44	34,710.61	16,948.56	11,316.06	4,367.61
		11-30-1943	68,551.44	34,710.61	16,948.56	12,527.71	6,779.42
		9-30-1943	966.63	17,300.43	3,902.12	2,444.87	1,033.58
Green Lantern, Inc., 3124 West Broad St., Richmond, Va.	Restaurant.....	12-31-1941	3,186.53	9,872.62	5,179.89	782.40	179.95
		12-31-1942	3,186.53	9,872.62	5,179.89	4,183.19	1,245.06
W. T. Hoyt, Inc., 607 Dinwiddie Ave., Richmond, Va.	Truck transport.....	12-31-1941	43,289.43	12,641.32	1,409.45	986.61	305.84
Home Brewing Co., Inc., 1125 West Clay St., Richmond, Va.	Brewers and bottlers of beer and beverages.....	12-31-1941	7,393.57	1,892.85	1,892.85	1,255.67	373.93
Industrial Supply Corp., 15th and Franklin Sts., Richmond, Va.	Merchant—mill supplies.....	6-30-1944	7,393.57	1,892.85	1,892.85	1,255.67	373.93
Norfolk Shipbuilding & Dry Dock Corp., Claiborne Ave., Norfolk, Va.	Ship repairers.....	12-31-1941	70,414.90	53,721.13	13,773.99	8,264.39	2,561.97
North America Managers, Inc., 1300 West Main St., Richmond, Va.	General agents for North America Assurance Society.....	12-31-1942	8,277.67	31,454.33	7,896.47	22,150.88	10,372.42
		12-31-1943	8,277.67	31,454.33	7,896.47	7,106.83	2,155.53

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued  
FISCAL YEAR ENDED JUNE 30, 1947

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Virginia—Continued</b>							
Old Hickory Chemical Co., Stop 24, Petersburg Pike (P. O. Box 1480), Richmond, Va.	Manufacturing and sale of carbon bisulphide.	12-31-1940	\$337,694.94	\$125,289.46	\$24,875.07	\$4,516.59	None
		12-31-1941	409,569.81	208,915.34	39,938.71	19,969.36	\$6,190.50
Orkin The Rat Man, Inc., 819 West Broad St., Richmond, Va.	Exterminating and fumigating service, termite proofing.	12-31-1942	409,569.81	208,915.34	39,938.71	35,944.84	15,975.48
		12-31-1942	1,482.75	2,996.07	672.87	605.98	181.69
J. W. Phillips and Sons, Inc., 250 East Bank St., Petersburg, Va.	Wholesale wine and beer.....	12-31-1942	1,278.92	Unstated	2,046.08	2,051.55	615.46
		12-31-1943	1,579.51	Unstated	1,745.49	1,695.75	508.73
Piedmont Broadcasting Corp., Hotel Danville Bldg., Danville, Va.	Radio broadcasting.....	12-31-1941	2,925.46	12,847.23	4,487.04	462.08	106.49
		12-31-1942	2,396.51	12,476.18	4,015.99	3,450.10	1,035.03
Planters Manufacturing Co., P. O. Box 556, Portsmouth, Va.	Manufacturers of wooden containers.	12-31-1942	2,143.02	12,729.67	4,299.48	1,937.70	1,193.27
		12-31-1943	2,582.73	12,289.96	3,829.77	3,638.28	1,034.04
Roanoke Broadcasting Corp., Shenandoah Life Insurance Bldg., Roanoke, Va.	Radio broadcasting.....	12-31-1941	2,971.06	11,901.63	3,441.44	3,269.37	929.18
		12-31-1942	47,122.30	73,235.97	21,750.17	8,708.29	2,718.17
Robinson Terminal Warehouse Corp., 10 Prince St., Alexandria, Va.	Warehouse.....	12-31-1941	49,833.73	70,524.54	19,038.74	18,453.84	8,201.70
		12-31-1942	3,813.14	11,559.48	5,236.86	1,041.23	239.48
Rucker Lumber Co., Inc., 1320 Wilson Blvd., Arlington, Va.	Retail lumber sales and millwork.	12-31-1941	3,509.50	11,363.12	5,040.50	3,142.83	942.85
		12-31-1942	4,004.33	14,375.02	13,095.67	2,158.65	None
Washington & Old Dominion R. R., 2021 North Moore St., Arlington, Va.	Railroad.....	6-30-1942	4,376.38	20,965.53	12,723.62	4,453.26	1,144.91
		6-30-1943	4,376.38	20,965.53	12,723.62	11,451.26	3,477.38
Wilson Paper Box Co., Inc., 2221 East Franklin St., Richmond, Va.	Paper box manufacturers.....	12-31-1943	6,321.14	987.35	987.35	888.62	266.59
		12-31-1944	6,321.14	987.35	987.35	937.99	266.59
W. H. Winstead Co., Inc., of Pa., 1009 Richmond Trust Bldg., Richmond, Va.	Manufacturing range boilers and tanks.	12-31-1941	2,887.82	31,055.68	10,019.28	3,508.76	824.96
		12-31-1942	4,951.60	28,991.90	7,955.50	5,016.85	2,252.95
Washington National Steel Construction Co., 500 Myrtle St., Seattle, Wash.	Manufacturing range boilers and tanks.	12-31-1941	8,653.48	13,453.48	5,061.07	1,984.36	496.09
		12-31-1942	9,464.77	12,642.19	4,249.78	4,317.91	1,295.37
West Virginia: Martinsburg Loan Corp., c/o Lincoln Service Corp., 209 Woodward Bldg., Washington, D. C.	Personal finance.....	12-31-1943	9,862.20	12,244.76	3,852.35	3,753.69	1,126.11
		12-31-1944	10,617.42	11,489.54	3,097.13	3,076.43	937.12
Uptown Chevrolet Co., Room 1413, 1775 Broadway, New York, N. Y.	Automobile sales and service.....	6-30-1944	46,105.34	39,394.66	20,394.60	23,674.90	10,288.04
		12-31-1940	32,761.31	39,197.87	20,530.18	5,229.06	None
Wisconsin: Farmers' Store Co., Bloomer, Wis.	General merchandise.....	12-31-1941	37,974.35	53,472.25	28,648.51	14,324.26	4,440.52
		12-31-1942	40,260.27	50,621.47	25,797.73	19,312.81	10,935.26
James Manufacturing Co., 104 West Milwaukee Ave., Fort Atkinson, Wis.	Manufacturing and sale of farm equipment.	12-31-1943	6,460.79	1,039.21	1,039.21	935.28	280.59
		12-31-1940	5,229.25	17,801.83	2,813.21	173.48	None
Merchandising Corp., (formerly Wisconsin Confection Cabinet Corp.), 236 North Water St., Milwaukee, Wis.	Candy and popcorn vending.....	12-31-1941	5,872.13	21,119.75	2,170.33	759.61	174.72
		12-31-1942	175,720.34	12,971.09	6,977.56	2,791.02	865.23
Union Pipe Fitting Co., 104 West Milwaukee Ave., Fort Atkinson, Wis.	Manufacture and sale of pipe fittings.	12-31-1942	175,776.80	12,914.63	6,977.56	6,279.81	2,791.02
		12-31-1941	281,488.90	35,411.50	17,856.43	16,685.78	5,172.60
Wyoming: Plains Hotel Co., Cheyenne, Wyo.	Operates three hotels.....	11-30-1941	4,914.65	47,229.97	3,400.43	850.11	None
		11-30-1942	5,859.32	46,285.30	3,597.25	2,168.48	765.81
Sixth District of California: Tabak of California (formerly Louis Tabak, Inc.), 860 South Los Angeles St., Los Angeles, Calif.	Women's sportswear manufacturer.	11-30-1943	5,859.32	3,567.25	3,567.25	3,210.53	963.17
		12-31-1941	10,757.01	19,359.65	6,431.59	3,389.20	1,950.65
First District of Illinois: Hindu Incense Manufacturing Co., 2620 South Dearborn St., Chicago, Ill.	Manufacturing—chemical and allied products; incense, solid and liquid; also plaster products.	12-31-1943	51,463.39	81,088.28	2,110.68	1,899.61	844.28
		12-31-1942	\$3,711.44	\$2,196.35	\$2,196.35	\$1,228.54	\$340.43
Harold S. Schwartz & Associates, Inc., (formerly: Neal Advertising Agency, Incorporated), estate of J. G. Becker, transferee, 519 North Dearborn St., Chicago, Ill.	Advertising agency and mail order merchandising.	10-31-1943	4,917.87	1,106.61	1,106.61	995.95	223.05
		12-31-1942	18,390.19	4,226.68	4,226.68	3,804.02	1,853.78
Fifth District of New Jersey: National Foil Co., Inc., 913 Newark Ave., Elizabeth, N. J.	Manufacturers of foil products.....	12-31-1942	493.51	165,756.49	1,555.24	3,194.20	958.27
		12-31-1941	5,637.65	26,358.35	1,228.58	332.61	None
Twenty-eighth District of New York: H. J. Bareham & Sons, Inc., 70 Gregory Hill Rd., Rochester, N. Y.	Plumbing, heating, air-conditioning and sheet metal work.	4-30-1942	6,359.48	25,636.52	6,133.13	732.20	108.40
		12-31-1942	813.75	4,413.67	4,488.49	3,693.43	1,108.04
Oklahoma: Pure White Dairy Co., 901-11 West 3d St., Tulsa, Okla.	Commercial dairy.....	12-31-1943	1,426.81	3,800.61	3,875.43	4,053.51	1,216.05
		12-31-1944	4,967.51	11,021.31	1,055.53	5,997.51	1,819.34
First District of Pennsylvania: Alpean Theatre Corp., 1104-6 Eleventh Ave., Altoona, Pa.	Theatre.....	12-31-1941	7,226.97	14,076.52	7,023.03	3,038.50	678.95
		12-31-1942	9,033.00	17,596.37	5,217.00	4,868.52	1,408.40
Second District of Texas: K. R. L. D. Radio Corp., Herald Sq., Dallas, Tex.	Radio broadcasting.....	12-31-1943	4,561.68	22,364.51	22,364.51	7,341.66	2,202.50
		12-31-1944	5,604.47	27,014.07	27,014.07	3,684.09	1,047.66
Second District of Texas: K. R. L. D. Radio Corp., Herald Sq., Dallas, Tex.	Radio broadcasting.....	12-31-1940	162,114.16	108,339.55	26,357.55	9,030.14	None
		12-31-1941	197,611.37	107,003.18	31,388.81	15,694.41	4,865.27
Second District of Texas: K. R. L. D. Radio Corp., Herald Sq., Dallas, Tex.	Radio broadcasting.....	12-31-1942	199,079.32	108,514.43	29,920.86	26,928.77	11,968.33

## SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1946

Sixth District of California: Tabak of California (formerly Louis Tabak, Inc.), 860 South Los Angeles St., Los Angeles, Calif.	Women's sportswear manufacturer.	10-31-1942	\$3,711.44	\$2,196.35	\$2,196.35	\$1,228.54	\$340.43
		10-31-1943	4,917.87	1,106.61	1,106.61	995.95	223.05
First District of Illinois: Hindu Incense Manufacturing Co., 2620 South Dearborn St., Chicago, Ill.	Manufacturing—chemical and allied products; incense, solid and liquid; also plaster products.	12-31-1943	18,390.19	4,226.68	4,226.68	3,804.02	1,853.78
		12-31-1942	493.51	165,756.49	1,555.24	3,194.20	958.27
Fifth District of New Jersey: National Foil Co., Inc., 913 Newark Ave., Elizabeth, N. J.	Manufacturers of foil products.....	4-30-1941	5,637.65	26,358.35	1,228.58	332.61	None
		4-30-1942	6,359.48	25,636.52	6,133.13	732.20	108.40
Twenty-eighth District of New York: H. J. Bareham & Sons, Inc., 70 Gregory Hill Rd., Rochester, N. Y.	Plumbing, heating, air-conditioning and sheet metal work.	12-31-1942	813.75	4,413.67	4,488.49	3,693.43	1,108.04
		12-31-1943	1,426.81	3,800.61	3,875.43	4,053.51	1,216.05
Oklahoma: Pure White Dairy Co., 901-11 West 3d St., Tulsa, Okla.	Commercial dairy.....	12-31-1943	4,967.51	11,021.31	1,055.53	5,997.51	1,819.34
		12-31-1941	7,226.97	14,076.52	7,023.03	3,038.50	678.95
First District of Pennsylvania: Alpean Theatre Corp., 1104-6 Eleventh Ave., Altoona, Pa.	Theatre.....	12-31-1942	9,033.00	17,596.37	5,217.00	4,868.52	1,408.40
		12-31-1943	4,561.68	22,364.51	22,364.51	7,341.66	2,202.50
Second District of Texas: K. R. L. D. Radio Corp., Herald Sq., Dallas, Tex.	Radio broadcasting.....	12-31-1944	5,604.47	27,014.07	27,014.07	3,684.09	1,047.66
		12-31-1940	162,114.16	108,339.55	26,357.55	9,030.14	None
Second District of Texas: K. R. L. D. Radio Corp., Herald Sq., Dallas, Tex.	Radio broadcasting.....	12-31-1941	197,611.37	107,003.18	31,388.81	15,694.41	4,865.27
		12-31-1942	199,079.32	108,514.43	29,920.86	26,928.77	11,968.33

<sup>1</sup> Allowance made during the fiscal year ended June 30, 1947, represents addition to relief previously allowed and published.  
<sup>2</sup> No allowance made by the Commissioner; relief allowed by the Tax Court of the United States, under written stipulation.

[SEAL]

GEO. J. SCHOENEMAN,  
Commissioner of Internal Revenue.



**FEDERAL POWER COMMISSION**

PUBLIC SERVICE CO. OF OKLAHOMA

NOTICE OF ORDER APPROVING DISPOSITION OF AMOUNTS CLASSIFIED IN ELECTRIC PLANT ACQUISITION ADJUSTMENTS AND ELECTRIC PLANT ADJUSTMENTS ACCOUNTS

OCTOBER 2, 1947.

Notice is hereby given that, on October 2, 1947, the Federal Power Commission issued its order entered October 1, 1947, approving disposition of amounts classified in electric plant acquisition adjustments and electric plant adjustments accounts in the above-designated matter.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9042; Filed, Oct. 7, 1947; 8:54 a. m.]

PUBLIC SERVICE CO. OF OKLAHOMA

NOTICE OF ORDER APPROVING DISPOSITION OF AMOUNTS CLASSIFIED IN ACCOUNT 100.5, ELECTRIC PLANT ACQUISITION ADJUSTMENTS, AND ACCOUNT 107, ELECTRIC PLANT ADJUSTMENTS

OCTOBER 2, 1947.

In the matter of Public Service Company of Oklahoma (as successor to Southwestern Light and Power Company).

Notice is hereby given that, on October 2, 1947, the Federal Power Commission issued its order entered October 1, 1947, approving disposition of amounts classified in account 100.5, electric plant acquisition adjustments, and account 107, electric plant adjustments in the above-designated matter.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9043; Filed, Oct. 7, 1947; 8:54 a. m.]

[Docket No. G-867]

NORTHERN NATURAL GAS CO.

ORDER GRANTING MOTION FOR FURTHER CONTINUANCE

It appearing to the Commission that:

(a) On May 14, 1947, the Commission issued an order fixing date of hearing in this proceeding for June 16, 1947.

(b) By order issued June 11, 1947, the Commission, upon the motion of Northern Natural Gas Company, postponed the hearing set for June 16, 1947, to October 13, 1947.

(c) On September 11, 1947, Northern Natural Gas Company filed a motion herein for an order further continuing the hearing to a date not prior to March 15, 1948, or as soon thereafter as may be convenient for the Commission.

The Commission finds that:

(1) Good cause exists for further postponing the hearing in this proceeding.

(2) In the circumstances a date certain for said hearing should not be fixed by the Commission until Northern Natural Gas Company shall have filed the sup-

plement to its application, as heretofore ordered and directed by the Commission in its order issued June 11, 1947, and the Commission shall have been notified by Northern Natural of its ability and intention to proceed with the prosecution of its application herein.

The Commission, therefore, orders that:

(A) The public hearing in this proceeding, heretofore set for October 13, 1947, be and the same is hereby further postponed to such date and place as may hereafter be fixed by further order of the Commission.

(B) Northern Natural Gas Company shall notify the Commission of its readiness and intention to proceed with the hearing herein when appropriate.

Date of issuance: October 2, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9040; Filed, Oct. 7, 1947; 8:53 a. m.]

[Docket No. G-940]

LONE STAR GAS CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed August 26, 1947, by Lone Star Gas Company (Applicant), a Texas corporation with its principal place of business at Dallas, Texas, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection;

It appearing to the Commission that: This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (as amended June 16, 1947), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 18, 1947, (12 F. R. 6263).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure (as amended June 16, 1947), a hearing be held on October 15, 1947, at 9:30 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, N. W., Washington, D. C., concerning the matters involved and issues presented by such ap-

plication; *Provided, however,* That the Commission may, after a non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of Rule 32 (b) of the Commission's rules of practice and procedure (as amended June 16, 1947).

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: October 3, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9055; Filed, Oct. 7, 1947; 8:47 a. m.]

[Docket No. G-942]

LONE STAR GAS CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed August 26, 1947, by Lone Star Gas Company (Applicant), a Texas corporation with its principal place of business at Dallas, Texas, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection;

It appearing to the Commission that: This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (as amended June 16, 1947), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 18, 1947, (12 F. R. 6263).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure (as amended June 16, 1947), a hearing be held on October 15, 1947, at 9:45 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, NW., Washington, D. C., concerning the matters involved and the issues presented by such application; *Provided, however,* That the Commission may, after a non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of Rule 32 (b) of the Commission's rules of practice and procedure (as amended June 16, 1947).

(B) Interested State commissions may participate as provided by Rules 8 and

37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: October 3, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9056; Filed, Oct. 7, 1947;  
8:47 a. m.]

[Docket No. G-943]

LONE STAR GAS CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed August 26, 1947, by Lone Star Gas Company (Applicant), a Texas corporation with its principal place of business at Dallas, Texas, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection;

It appearing to the Commission that: This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (as amended June 16, 1947), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 18, 1947, (12 F. R. 6263).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure (as amended June 16, 1947), a hearing be held on October 15, 1947, at 9:30 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application; *Provided, however,* That the Commission may, after a non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of Rule 32 (b) of the Commission's rules of practice and procedure (as amended June 16, 1947).

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: October 3, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9057; Filed, Oct. 7, 1947;  
8:47 a. m.]

[Docket No. G-944]

LONE STAR GAS CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed August 26, 1947, and the supplement thereto filed September 3, 1947, by Lone Star Gas Company (Applicant), a Texas corporation with its principal place of business at Dallas, Texas, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural gas facilities, subject to the jurisdiction of the Commission, as fully described in such application on file with the Commission and open to public inspection;

It appearing to the Commission that: This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (as amended June 16, 1947), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest, or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 18, 1947 (12 F. R. 6264).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure (as amended June 16, 1947), a hearing be held on October 15, 1947, at 9:45 a. m. (e. s. t.), in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application; *Provided, however,* That the Commission may, after a non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of Rule 32 (b) of the Commission's rules of practice and procedure (as amended June 16, 1947).

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: October 3, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9058; Filed, Oct. 7, 1947;  
8:47 a. m.]

[Docket No. G-952]

UNITED GAS PIPE LINE CO.

NOTICE OF APPLICATION

OCTOBER 1, 1947.

Notice is hereby given that on September 22, 1947, an application was filed with the Federal Power Commission by United Gas Pipe Line Company (Appli-

cant), a Delaware corporation with its principal place of business in Shreveport, Louisiana, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the acquisition from the City of Bay St. Louis, Mississippi, and the operation of approximately 20.75 miles of 4-inch natural-gas transmission line extending from Applicant's measuring station site located approximately 1½ miles north of the corporate limits of Gulfport, Mississippi, to the metering station located in the City of Bay St. Louis, Hancock County, Mississippi, which is now owned and operated by the City of Bay St. Louis in connection with the operation of its natural-gas distribution system in the city.

The application states that such facilities will be acquired without cost to the Applicant, and that the Applicant will assume the cost of operation and maintenance of the facilities so acquired together with the line loss therein.

Applicant further states that no change in the rates now being charged the City of Bay St. Louis under its Rate Schedule FPC No. 47 is contemplated.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the Commission's rules of practice and procedure (18 CFR 1.37) and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of United Gas Pipe Line Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of Rule 8 or 10, whichever is applicable of the rules of practice and procedure (as amended on June 16, 1947) (18 CFR 1.8 or 1.10).

[SEAL] LEON M. FUQUAY,  
Secretary.

[F. R. Doc. 47-9044; Filed, Oct. 7, 1947;  
8:54 a. m.]

[Docket No. IT-6077]

TEXAS ELECTRIC SERVICE CO., ET AL.

NOTICE OF ORDER SUPPLEMENTING ORDER APPROVING PERMANENT CONNECTION FOR EMERGENCY USE ONLY

OCTOBER 2, 1947.

In the matter of Texas Electric Service Company, Texas Power & Light Company, Dallas Power & Light Company, Southwestern Electric Service Company.

Notice is hereby given that, on October 2, 1947, the Federal Power Commission issued its order entered October 1, 1947, supplementing order approving

permanent connection for emergency use only in the above-designated matter.

[SEAL] LEON M. FOUQUAY,  
Secretary.

[F. R. Doc. 47-9041; Filed, Oct. 7, 1947;  
8:54 a. m.]

**SECURITIES AND EXCHANGE  
COMMISSION**

[File No. 7-1000]

DOW CHEMICAL CO.

**NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING**

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 2d day of October A. D. 1947.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$15.00 Par Value, of The Dow Chemical Company, a security listed and registered on the Cleveland Stock Exchange, New York Stock Exchange, and San Francisco Stock Exchange.

Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Philadelphia, Pennsylvania.

Notice is hereby given that, upon request of any interested person received prior to November 3, 1947, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Philadelphia, Pennsylvania. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[F. R. Doc. 47-9027; Filed, Oct. 7, 1947;  
8:47 a. m.]

[File No. 70-1593]

**CONTINENTAL GAS & ELECTRIC CORP. ET AL.  
ORDER GRANTING APPLICATIONS AND PERMITTING DECLARATIONS TO BECOME EFFECTIVE**

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 2d day of October A. D. 1947.

In the matter of Continental Gas & Electric Corporation, St. Joseph Light & Power Company, Maryville Electric Light and Power Company; File No. 70-1593.

Continental Gas & Electric Corporation ("Continental"), a registered holding company subsidiary of The United Light and Railways Company, which is also a registered holding company, and its subsidiary public utility operating companies, St. Joseph Light & Power Company ("St. Joseph") and Maryville Electric Light and Power Company ("Maryville"), having filed joint applications-declarations, and amendments thereto, pursuant to the applicable provisions of the Public Utility Holding Company Act of 1935 ("act") and rules and regulations promulgated thereunder regarding the following transactions:

St. Joseph proposes to acquire from its parent, Continental, all of the outstanding common shares of Maryville, consisting of 17,712 shares of the par value of \$100 per share, in exchange for 17,712 shares of St. Joseph's common stock, \$100 par value per share. St. Joseph proposes immediately, upon the acquisition of the common shares of Maryville, to cause the liquidation and dissolution of Maryville and acquire all of its assets and assume all of its liabilities. In connection with these transactions, St. Joseph proposes to amend its Certificate of Incorporation to increase its authorized common shares from 35,000 shares to 45,000 shares.

St. Joseph also proposes to issue and sell \$990,000 principal amount of its First Mortgage Bonds, 2 7/8% Series, due 1976, at 101% of principal amount to three insurance companies as follows:

Bankers Life Co., Des Moines, Iowa	\$400,000
Equitable Life Insurance Co. of Iowa, Des Moines, Iowa	400,000
Central Life Assurance Society, Des Moines, Iowa	190,000

The new bonds are to be issued under the terms of a Second Supplemental Indenture supplemental to the existing indenture, dated April 1, 1946, from the company to Harris Trust and Savings Bank and Bartlett Boder, Trustees.

St. Joseph further proposes to borrow an aggregate amount of \$300,000, to be evidenced by its unsecured notes bearing interest at the rate of 2 1/8% per annum and maturing in amounts aggregating \$60,000 each year, beginning two years after date of issuance, until paid in full, from four banks as follows:

Harris Trust and Savings Bank, Chicago, Ill.	\$150,000
American National Bank, St. Joseph, Mo.	50,000
The First National Bank, St. Joseph, Mo.	50,000
The Tootle-Lacy National Bank, St. Joseph, Mo.	50,000

St. Joseph states that Rule U-50 is inapplicable to the proposed issuance and sale of its bonds, notes and common stock because of the exemptions provided by paragraphs (a) (2), (a) (3) and (a) (4) thereof.

It is stated that the transactions proposed by Continental and Maryville are those necessary to the consummation of the foregoing program of St. Joseph.

The applications-declarations state that the proposed issuance of securities by St. Joseph has been expressly authorized by the Public Service Commission of Missouri.

The applicants-declarants have designated sections 6, 7, 9, 10 and 12 of the

act and Rules U-42, U-43, U-44 and U-45 thereunder as being applicable to the proposed transactions and have requested appropriate approval under any other applicable sections of the act or rules thereunder.

Said applications-declarations having been filed on August 11, 1947, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said applications-declarations within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

Applicants-declarants having requested that the Commission's order herein become effective forthwith; and

It appearing to the Commission that the fees and expenses estimated to be incurred in connection with the proposed transactions, if they do not exceed the amounts estimated, are not unreasonable and should be approved; and

The Commission finding that the acquisition by St. Joseph of the common stock and physical properties of Maryville has the tendency required by section 10 (c) (2) and that the proposed transactions otherwise satisfy the requirements of the applicable provisions of the act and rules promulgated thereunder and that no adverse findings are necessary and deeming it appropriate in the public interest and in the interest of investors and consumers that said applications-declarations, as amended, be granted and permitted to become effective forthwith:

It is ordered, That, pursuant to Rule U-23, said applications-declarations, as amended, be, and hereby are, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24 and subject further to the condition that the granting and permitting to become effective of said applications-declarations, as amended, shall not be interpreted as a final determination of any matters or questions regarding the compliance by The United Light and Railways Company and its subsidiaries with the requirements of section 11 (b) of the act except with respect to the integration of the electric utility properties of St. Joseph Light & Power Company and the electric utility properties of Maryville Electric Light and Power Company.

By the Commission.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[F. R. Doc. 47-9028; Filed, Oct. 7, 1947;  
8:47 a. m.]

[File No. 70-1606]

**TEXAS UTILITIES CO. AND TEXAS ELECTRIC SERVICE CO.**

**SUPPLEMENTAL ORDER RELEASING JURISDICTION WITH RESPECT TO COMPETITIVE BIDDING AND FEES AND EXPENSES AND GRANTING AND PERMITTING JOINT APPLICATION-DECLARATION TO BECOME EFFECTIVE**

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

office in the city of Philadelphia, Pennsylvania, on the 30th day of September A. D. 1947.

Texas Utilities Company ("Utilities"), a registered holding company subsidiary of American Power & Light Company, a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, and Utilities' electric utility subsidiary, Texas Electric Service Company ("Texas"), having filed a joint application-declaration, and amendments thereto, pursuant to sections 6 (a), 7 and 12 of the Public Utility Holding Company Act of 1935 and Rules U-45 and U-50 thereunder regarding (a) the issuance and sale, pursuant to the competitive bidding requirements of Rule U-50 of \$7,000,000 principal amount of First Mortgage Bonds --% Series due 1977; and (b) the contribution by Utilities to the capital of Texas of \$1,000,000 in cash, which amount Texas will add to the stated value of its common stock; and

The Commission having by order dated September 22, 1947 granted and permitted to become effective said joint application-declaration, as amended, subject to the condition that the proposed issue and sale of bonds not be consummated until the results of competitive bidding pursuant to Rule U-50 had been made a matter of record in this proceeding and a further order entered by the Commission in light of the record as so completed, and subject, further, to a reservation of jurisdiction with respect to the payment of all counsel fees and expenses in connection with the proposed transactions; and

Utilities and Texas having filed a further amendment to their joint application-declaration setting forth the action taken to comply with the requirements of Rule U-50 and stating that pursuant to an invitation for competitive bids, seven bids for such bonds by seven groups of underwriters headed by the firms set forth below were received:

Underwriting Group	Coupon rate	Price to company	Cost to company
Harriman, Ripley & Co., Inc. <sup>1</sup>	2 3/4	101.297	2.8107
Stone & Webster Securities Corp.			
Glore, Forgan & Co. <sup>1</sup>	2 3/4	101.0719	2.8218
W. C. Langley & Co.			
Hemphill, Noyes & Co. <sup>1</sup>	2 3/4	101.007	2.8250
Drexel & Co.			
The First Boston Corp.	2 3/4	100.631	2.8436
Blyth & Co., Inc. <sup>1</sup>			
Kidder, Peabody & Co.	2 3/4	100.560	2.8471
Smith, Barney & Co.			
White, Weld & Co. <sup>1</sup>	2 3/4	100.5091	2.8496
Lazard, Freres & Co.			
Halsey, Stuart & Co., Inc.	2 3/4	100.3378	2.8581

<sup>1</sup> Bid jointly.

Said amendment to the joint application-declaration, having contained the statement that Texas has accepted the bid of the group headed jointly by Harriman, Ripley & Co., Incorporated, and Stone & Webster Securities Corporation as set out above, and that the bonds will be offered for sale to the public at a price of 101.51% of the principal amount thereof, resulting in an underwriter's

spread of 0.213% of the principal amount of said bonds; and

The Commission finding that the proposed payment of counsel fees in the amount of \$8,500 to Reid & Priest, New York counsel for Utilities and Texas, \$8,500 to Cantey, Hanger, McMahon, McKnight & Johnson, general counsel for Texas and \$7,000 to Winthrop, Stimson Putnam & Roberts, counsel for the successful bidders for said bonds whose fee is to be paid by the successful bidders, are not unreasonable;

The Commission having examined said amendment and having considered the record herein and finding no reason for imposing terms and conditions with respect to said matters:

It is ordered, That jurisdiction heretofore reserved with respect to the matters to be determined as a result of competitive bidding for said bonds under Rule U-50 be, and the same hereby is, released, and that the amendment filed on September 30, 1947 to the joint application-declaration be, and the same hereby is, granted and permitted to become effective forthwith, subject, however, to the terms and conditions prescribed in Rule U-24.

It is further ordered, That jurisdiction heretofore reserved with respect to fees and expenses of counsel in connection with the issue and sale of said bonds, including fees payable to counsel for the successful bidders, be, and the same hereby is, released.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,  
Secretary.

[F. R. Doc. 47-9024; Filed, Oct. 7, 1947;  
8:46 a. m.]

[File No. 70-1617]

ALABAMA POWER CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa. on the 1st day of October 1947.

Notice is hereby given that an application has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Alabama Power Company ("Alabama Power"), a public utility subsidiary of The Commonwealth & Southern Corporation, a registered holding company. The applicant has designated section 6 (b) of the act and Rule U-50 promulgated thereunder as applicable to the proposed transaction.

Notice is further given that any interested person may, not later than October 13, 1947 at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application, which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after October 13,

1947, said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transaction as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application which is on file in the offices of this Commission for a statement of the transaction therein proposed which is summarized as follows:

Alabama Power proposes to issue and sell pursuant to the competitive bidding requirements of Rule U-50, \$10,000,000 principal amount of its First Mortgage Bonds, --% Series, due October 1, 1977, to be issued under and secured by the company's existing indenture dated as of January 1, 1942, as supplemented by an indenture to be dated as of October 1, 1947. The interest rate on the bonds (which is to be a multiple of 1/2 of 1%, but not greater than 3 1/2%) and the price to be received by Alabama Power (to be not less than 100% nor more than 102 3/4% of the principal amount thereof) are to be determined by the competitive bidding.

The application states that the proceeds from the sale of the bonds are considered to be available for use by Alabama Power for property additions and to provide for its lawful obligations already incurred and to reimburse its treasury for expenditures already made for such purpose. Property additions are contemplated during 1947, 1948 and 1949 in an amount of approximately \$46,000,000. The application also states that officials of the company estimate that such construction program will require financing by the issuance of additional securities, of a type not yet determined, in an amount which may exceed \$10,000,000 before the end of 1949.

The application further states that the Alabama Public Service Commission, the State Commission of the state in which Alabama Power is organized and doing business, has expressly authorized the proposed issuance and sale of the bonds.

Alabama Power has requested that the Commission's order be issued as soon as possible and that it become effective forthwith.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,  
Secretary.

[F. R. Doc. 47-9025; Filed, Oct. 7, 1947;  
8:46 a. m.]

[File No. 70-1625]

TEXAS UTILITIES CO. AND TEXAS POWER & LIGHT CO.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pennsylvania, on the 1st day of October A. D. 1947

Texas Utilities Company ("Utilities"), a registered holding company subsidiary of American Power & Light Company, a

registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, and Utilities' electric utility subsidiary, Texas Power & Light Company ("Texas"), having filed a joint application-declaration and an amendment thereto pursuant to sections 6 (a), 7 and 12 of the Public Utility Holding Company Act of 1935 and Rules U-45 and U-50 thereunder regarding the following proposed transactions:

Texas proposes to issue and sell, pursuant to the competitive bidding requirements of Rule U-50, \$8,000,000 principal amount of First Mortgage Bonds, --% Series due 1977. Said bonds are to be issued under and secured by Texas' existing Mortgage and Deed of Trust dated as of May 1, 1945, as supplemented by a First Supplemental Indenture to be dated as of October 1, 1947. The proceeds from the sale of the bonds will be added to Texas' general cash funds and will be used to finance the company's construction program and for other corporate purposes, including the repayment of such short term advances as may be obtained to finance the construction program prior to the sale of the bonds herein proposed to be issued. To the extent that the \$8,000,000 principal amount of bonds to be issued exceeds bonds issuable against fundable property at September 30, 1947, the cash proceeds from such issue will be placed in escrow with the Trustee to be withdrawn monthly on the basis of subsequent additions to fundable property.

Utilities proposes to make a cash contribution to the capital of Texas in the amount of \$2,000,000 which amount Texas will add to the stated value of its common stock. The sum so contributed may be used by Texas to repay bank loans, for general corporate purposes, or to call and retire a part of its preferred stock should it carry out a presently contemplated program of refinancing such stock.

Said joint application-declaration having been filed on September 12, 1947, and the last amendment thereto having been filed on September 26, 1947, and notice thereof having been given in the manner and form prescribed by Rule U-23 promulgated under said act, and the Commission not having received a request for a hearing within the time specified in said notice, or otherwise, and not having ordered a hearing with respect to said joint application-declaration, as amended; and

Utilities and Texas having requested that the Commission's order with respect to said joint application-declaration, as amended, issue at the earliest date possible and become effective upon issuance; and

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

become effective, forthwith, subject to certain reservations of jurisdiction:

*It is ordered.* Pursuant to Rule U-23 and the applicable provisions of the Public Utility Holding Company Act of 1935 that said joint application-declaration, as amended, be, and the same hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24 and subject to the further condition, to which the applicants-declarants have expressly assented, that the proposed sale of bonds by Texas shall not be consummated until the results of competitive bidding have been made a matter of record in this proceeding and a further order shall have been entered by this Commission in light of the record as so completed, which order shall contain such further terms and conditions, if any, as may then be deemed appropriate, jurisdiction being reserved for the imposition thereof:

*It is further ordered.* That jurisdiction be, and the same hereby is, reserved over the payment of all counsel fees and expenses in connection with the proposed transactions, including the fees and expenses of counsel for the successful bidder.

By the Commission.

[SEAL]

ORVAL L. DuBois,  
Secretary.

[F. R. Doc. 47-9023; Filed, Oct. 7, 1947;  
8:46 a. m.]

[File No. 70-1630]

PUBLIC SERVICE COMPANY OF INDIANA, INC.  
NOTICE OF FILING AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 1st day of October A. D. 1947.

Notice is hereby given that an application has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by Public Service Company of Indiana, Inc. ("Public Service"), a subsidiary of The Middle West Corporation, a registered holding company. The applicant-declarant has designated section 6 (b) and Rule U-50 as applicable to the proposed transactions.

All interested persons are referred to said application on file in the office of this Commission for a statement of the transactions therein proposed which may be summarized as follows:

Applicant proposes to issue and sell, pursuant to the competitive bidding requirements of Rule U-50, \$15,000,000 principal amount of its First Mortgage Bonds, Series G, --%, due 1977, the interest rate and the price to Public Service to be determined by competitive bidding. The Series G Bonds are to be issued under and secured by an indenture dated September 1, 1939, as supplemented, and a proposed supplemental indenture to be dated November 1, 1947. The proceeds from the sale of the Series G Bonds are to be used for meeting the cost of carrying out an extraordinary construction program, estimated by the

company at approximately \$39,000,000 and expected to be completed by the end of 1951.

Applicant states that the transaction is subject to the jurisdiction of the Public Service Commission of Indiana and that a copy of the order of that Commission, when entered, will be filed in this proceeding.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to the matters set forth in said application and that said application should not be granted except pursuant to further order of this Commission:

*It is ordered.* That a hearing on said application pursuant to the applicable provisions of the act and the rules and regulations thereunder be held on October 14, 1947, at 10:00 a. m., e. s. t., at the offices of this Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such date the hearing room clerk in Room 318 will advise as to the room in which such hearing shall be held.

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

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

1. Whether the proposed issue and sale of securities by Public Service is exempt from the provisions of section 7 of the act pursuant to section 6 (b) thereof, and particularly whether said issue and sale are solely for the purpose of financing the business of Public Service and have been expressly authorized by the state commission of the State in which it is organized and doing business.

2. Whether, in the event that the exemption provided by section 6 (b) is granted, it is necessary or appropriate in the public interest or for the protection of investors or consumers to impose terms or conditions in connection with the proposed issuance of the Series G Bonds, and if so, what terms and conditions should be imposed.

3. Whether the fees, commissions, or other remunerations to be paid in connection with the proposed transactions are for necessary services and are reasonable in amount.

4. Whether the accounting entries to be made in connection with the proposed transactions are proper and are in accordance with sound accounting principles.

*It is further ordered.* That at said hearing evidence shall be adduced with respect to the foregoing matters and questions.

It is further ordered, That any person desiring to be heard or otherwise wishing to participate in this proceeding shall file with the Secretary of the Commission, on or before October 10, 1947, a written request relative thereto as provided by Rule XVII of the Commission's rules of practice, stating the nature of his interest, which of the foregoing matters and questions he desires to controvert, and what additional matters and questions, if any, he deems are raised by the said application.

It is further ordered, That notice of said hearing be, and hereby is, given to Public Service, and to all interested persons, said notice to be given to Public Service Company of Indiana, Inc. and to the Public Service Commission of Indiana, by registered mail, and to all other persons by publication of this notice and order in the FEDERAL REGISTER and by general release of this Commission distributed to the press and mailed to the mailing list for release issued under the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[F. R. Doc. 47-9026; Filed, Oct. 7, 1947;  
8:47 a. m.]

[File No. 70-1634]

NORTHERN STATES POWER CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 2d day of October A. D. 1947.

Notice is hereby given that a declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Northern States Power Company (a Minnesota corporation), a registered holding company. The declaration designates sections 6 and 7 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than October 16, 1947, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be given on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said declaration proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter, such declaration, as filed or as amended, may be granted and permitted to become effective, as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said declaration which is on file in the office of the Commission, for a statement

of the transactions therein proposed which are summarized below:

Northern States Power Company proposes to enter into an agreement with certain banks whereby such banks severally agree to make loans on or before October 31, 1947, to Northern States Power Company aggregating \$12,000,000 at the rate of 1½% per annum, such loans to be evidenced by certain promissory notes to be dated as of the date of said loans and to be payable on or before the expiration of one year from the date of said loans respectively. The stated purpose of the proposed loans is to provide funds to improve the current position of Northern States Power Company as at December 31, 1947. The declaration further states that Northern States Power Company expects to sell additional preferred stock during the life of such loan agreements to provide funds for the payment of said bank loans at or before maturity and to provide amounts necessary to complete the company's construction program for 1948 and maintain a reasonable amount of working capital.

Northern States Power Company requests the Commission to issue its order herein as soon as possible so that the company may be in position to complete such transactions at the earliest possible date, and that such order be effective upon issuance.

By the Commission.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[F. R. Doc. 47-9022; Filed, Oct. 7, 1947;  
8:46 a. m.]

## DEPARTMENT OF JUSTICE

### Office of Alien Property

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

[Vesting Order 9822]

JULIA BURKHARDT ET AL.

In re: Stock owned by Julia Burkhardt and others. F-28-27899-D-1, F-28-27902-D-1, F-28-27909-D-1, D-66-2457-D-1.

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

1. That the persons listed in subparagraph 5 hereof, each of whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the personal representatives, heirs, next of kin, legatees and distributees of Mrs. Lena Harter, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That the personal representatives, heirs, next of kin, legatees and distributees of Pauline Mayer, deceased, who

there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

4. That Julie Heim, Karl Heinz Ruck and Albrecht Ruck, whose last known addresses are Ulm, Germany, are residents of Germany and nationals of a designated enemy country (Germany);

5. That the property described as follows: One thousand nine hundred and twenty (1,920) shares of \$100.00 par value common capital stock of Spray Cotton Mills, Spray, North Carolina, evidenced by certificates the numbers of which are listed below, registered in the names of the persons listed below in the amounts appearing opposite each name:

Registered owner	Certificate No.	Number of shares	OAP file No.
Julia Burkhardt.....	231	350	F-28-27897-D-1
Hermann Hartenstein.....	232	350	F-28-27898-D-1
Erich Toelle.....	234	125	F-28-27900-D-1
Annie Hedwig Toelle.....	235	125	F-28-27901-D-1
Frida Hartman.....	237	250	F-28-27903-D-1
Friedel Mattil.....	238	100	F-28-27904-D-1
Irma Faessler.....	239	120	F-28-27905-D-1
Rosa Hubner.....	240	250	F-28-27906-D-1
Dr. Otto Schuele.....	241	125	F-28-27907-D-1
Johanna Ribstein.....	242	125	F-28-27908-D-1

together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Julia Burkhardt, Hermann Hartenstein, Erich Toelle, Annie Hedwig Toelle, Frida Hartman, Friedel Mattil, Irma Faessler, Rosa Hubner, Dr. Otto Schuele and Johanna Ribstein, the aforesaid nationals of a designated enemy country (Germany);

6. That the property described as follows: Three hundred and fifty (350) shares of \$100.00 par value common capital stock of Spray Cotton Mills, Spray, North Carolina, evidenced by a certificate numbered 233, registered in the name of Mrs. Lena Harter, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Mrs. Lena Harter, deceased, the aforesaid nationals of a designated enemy country (Germany);

7. That the property described as follows: Two hundred and fifty (250) shares of \$100.00 par value common capital stock of Spray Cotton Mills, Spray, North Carolina, evidenced by a certificate numbered 236, registered in the name of Pauline Mayer, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the

personal representatives, heirs, next of kin, legatees and distributees of Pauline Mayer, deceased, the aforesaid nationals of a designated enemy country (Germany);

8. That the property described as follows: Ninety (90) shares of \$100.00 par value common capital stock of Spray Cotton Mills, Spray, North Carolina, evidenced by a certificate numbered 243, registered in the name of Julie Heim, guardian of Karl Heinz Ruck and Albrecht Ruck, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Julie Heim, Karl Heinz Ruck and Albrecht Ruck, the aforesaid nationals of a designated enemy country (Germany); and it is hereby determined:

9. That to the extent that the person referred to in subparagraph 1, 2 and 3 hereof, and the persons named in subparagraph 4 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

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

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

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

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,  
Assistant Attorney General,  
Director, Office of Alien Property.

[F. R. Doc. 47-9067; Filed, Oct. 7, 1947; 8:57 a. m.]

[Vesting Order 9828]

TAKASHI ITO ET AL.

In re: Debts owing to Takashi Ito and others.

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

1. That the persons whose names are listed in Exhibit A, attached hereto and by reference made a part hereof, each of whose last known address is Japan, are

residents of Japan and nationals of a designated enemy country (Japan);

2. That the property described as follows: Those certain debts or other obligations of The Yokohama Specie Bank, Ltd., Los Angeles Office, Los Angeles, California, and/or Superintendent of Banks of the State of California and Liquidator of The Yokohama Specie Bank, Ltd., Los Angeles Office, c/o State Banking Department, 111 Sutter Street, San Francisco, California, arising out of the accounts described in Exhibit A opposite the names listed therein, and any and all rights to demand, enforce and collect the same,

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

and it is hereby determined:

3. That to the extent that the persons referred to in subparagraph 1 hereof

are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

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

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

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

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,  
Assistant Attorney General,  
Director, Office of Alien Property.

EXHIBIT A

Names of creditors	Description of accounts	File Nos.
Takashi Ito.....	Fixed deposit account number 68745. Fixed deposit account number 68806.	D-39-18459-E-1
Iwakichi Tsukamoto, also known as I. Tsukamoto.	Commercial checking account entitled I. Tsukamoto (Iwakichi Tsukamoto) doing business as Tsukamoto Seed Co.	D-39-14649-E-1
Fusaichi Motoike, also known as F. Motoike.	Demand deposit account number 61636 Commercial checking account entitled F. Motoike (Fusaichi Motoike).	D-39-17262-E-1
Kinzo Konno.....	Demand deposit account number 61693.	F-39-6024-E-1
Tasaburo Kobayashi, also known as T. Kobayashi.	Commercial checking account entitled T. Kobayashi.	D-39-17235-E-1
Corley Zenichiro Ito and Tane Watanabe.	Commercial checking account entitled Corley Zenichiro Ito and Tane Watanabe.	F-39-6029-E-1
Sumiko Nakanishi.....	Fixed deposit account number 63732.	F-39-6032-E-1

[F. R. Doc. 47-9068; Filed, Oct. 7, 1947; 8:57 a. m.]

[Vesting Order CE 409]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN NEW YORK COURTS

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

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

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

3. That, in taking such measures in each of such actions or proceedings, costs and expenses have been incurred in the amount stated in Column 4 of said Ex-

hibit A opposite the action or proceeding identified in Column 3 of said Exhibit A.

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

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

Executed at Washington, D. C., on October 1, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,  
Assistant Attorney General,  
Director, Office of Alien Property.

## NOTICES

## EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
Rose Mollie Scharnebrode.....	Poland.....	<i>Item 1</i> Trust under the last will and testament of Rachel Feldman, Surrogate's Court, Bronx County, State of New York, Docket No. 100-P-1944.	\$13.00
Esther Mollie Greenberg.....	do.....	<i>Item 2</i> Same.....	13.00
Hannah Rebecca Scharnebrode.....	do.....	<i>Item 3</i> Same.....	13.00
Adam Peter.....	Yugoslavia.....	<i>Item 4</i> Estate of Eva Heitz, Surrogate's Court, Nassau County, N. Y.....	7.00
Katrina Peter Engelbrech.....	do.....	<i>Item 5</i> Same.....	7.00
Valtin Loeffler.....	do.....	<i>Item 6</i> Same.....	7.00
Katrina Loeffler.....	do.....	<i>Item 7</i> Same.....	7.00
Theresa Loeffler.....	do.....	<i>Item 8</i> Same.....	7.00
Louise Levy.....	France.....	<i>Item 9</i> Estate of Lucie Mamelsdorf, deceased. Surrogate's Court, New York County, New York, N. Y.	34.00
Association Israelite Pour La Protection de la Jeune Fille.....	do.....	<i>Item 10</i> Same.....	5.00
Berthe Levy.....	do.....	<i>Item 11</i> Same.....	5.00
Maureen Reeves.....	Germany.....	<i>Item 12</i> Trust agreement between Daniel Reeves and Guaranty Trust of New York, for the benefit of Daniel Reeves in the Supreme Court, New York County, New York, N. Y.	200.00
Elizabeth Laura Rocke.....	Italy.....	<i>Item 13</i> Estate of Louise Belden Iddings, deceased; Surrogate's Court, New York County, New York, N. Y. Index P-1712/1943.	271.00

[F. R. Doc. 47-9069; Filed, Oct. 7, 1947; 8:57 a. m.]