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A cumulative guide is published separately at the end of each month. The guide lists the parts and sections affected by documents published since January 1, 1971, and specifies how they are affected.

Presidential Documents

Title 3—The President

PROCLAMATION 4075

Year of World Minority Language Groups

By The President of The United States of America

A Proclamation

Among the people of today's world, there are more than two thousand distinct vernacular tongues without an alphabet or written form. Millions of people remain in cultural and linguistic isolation, unable to experience the benefits of modern civilization or to become full participants in the world community.

Thousands of skilled linguists of diverse nationalities are working in some of the most remote areas of the world in cooperation with foreign governments and institutions of higher learning. Living with a single tribe or ethnic grouping, for years in some cases, the linguistic scholar must gradually gain the confidence of a people. He immerses himself in the culture and learns their patterns of thought and styles of expression. Only then can the pioneer of literacy begin to produce an alphabet and to undertake a thorough grammatical analysis of the language. Out of these efforts comes basic literacy, and the end of isolation.

The Congress, by a joint resolution approved August 16, 1971, has requested the President to issue a proclamation calling on the people of the United States to recognize the international effort to provide written languages for minority language groups, and designating 1971 as the "Year of World Minority Language Groups".

NOW, THEREFORE, I, RICHARD NIXON, President of the United States of America, do hereby designate 1971 the Year of World Minority Language Groups.

I urge Americans to honor those dedicated linguists who work throughout the world for literacy, and I invite foreign governments, the governments of our States and communities, and all people to observe the year by continuing appropriate scientific and educational activities.

IN WITNESS WHEREOF, I have hereunto set my hand this seventeenth day of August in the year of our Lord nineteen hundred seventy-one; and of the Independence of the United States of America, the one hundred ninety-sixth.

Richard Nixon

[FR Doc.71-12221 Filed 8-17-71;3:49 pm]

Rules and Regulations

Title 7—AGRICULTURE

Chapter VII—Agricultural Stabilization and Conservation Service (Agricultural Adjustment), Department of Agriculture

SUBCHAPTER B—FARM MARKETING QUOTAS AND ACREAGE ALLOTMENTS

[Amdt. 2]

PART 728—WHEAT

Subpart—Wheat Set-Aside Program for Crop Years 1971–1973

The following table of contents and new sections are added to the subpart containing the regulations governing the wheat set-aside program for the crop years 1971–73:

AUTHORITY: The provisions of this subpart issued under sec. 375(b), 379b(g): 52 Stat. 66, 84 Stat. 1364; 7 U.S.C. 1375(b), 1379b(g).

GENERAL

§ 728.1 Basis and purpose.

(a) The regulations in this subpart provide terms and conditions for the wheat set-aside program for the 1971 through 1973 crops of wheat, respectively, under which wheat marketing certificates are issued to producers who set-aside acreage to approved conservation uses and, in addition, maintain the acreage of cropland on the farm devoted in preceding years to soil-conserving uses (herein called "conserving base"), except to the extent that they elect to devote the set-aside acreage to approved alternate crops in lieu of conservation uses. Wheat marketing certificates are issued under this subpart for the purpose of enabling producers on any farm for which certificates are issued to receive, in addition to the other proceeds from the sale of wheat, an amount equal to the face value of such certificates.

(b) If the operator of the farm elects to participate in the program, certificates shall be made available to the producers on such farm only if such producers set aside in accordance with this subpart an acreage on the farm equal to the number of acres stated on Form ASCS–477, Intention to Participate and Payment Application (herein called "Form 477").

(c) In accordance with section 101 of the Agricultural Act of 1970 and the regulations in Part 795 of this chapter, the total value of certificates which a person shall be entitled to receive annually under the program shall not exceed $55,000.

(d) The program is applicable throughout the United States except in Hawaii and Alaska.

§ 728.2 Definitions.

In the regulations in this subpart and in all instructions, forms, and documents in connection therewith, the words and phrases defined in this section shall have the meanings assigned to them herein, unless the context or subject matter otherwise requires.

(a) "Alternate crop" means any of the crops of castor beans, crambe, guar, mustard seed, plantago ovato, safflower, sesame, and sunflower which may be produced in lieu of conservation uses on acreage set-aside under the program.

(b) "Conservation Reserve Program" (herein called CRP) means the program authorized under the Soil Bank Act, as amended, Part 750 of this chapter, as amended.

(c) "Cropland Adjustment Program" (herein called CAP) means the program authorized under Title VI of the Food and Agriculture Act of 1965, as amended, Part 751 of this chapter, as amended.

(d) "Cropland Conversion Program" (herein called CCP) means the program authorized under section 16(e) of the Soil Conservation and Domestic Allotment Act, as amended, Part 751 of this chapter, as amended.

(e) "Current year" means the calendar year in which the wheat crop with respect to which certificates may be issued under this subpart would normally be harvested.

(f) "Disposition date" means the disposal date set forth for the commodity in Part 718 of this chapter, as amended.

(g) "Feed Grain Set-Aside" means the program formulated under Part 775 of this chapter, as amended.

(h) "Marketing year" means the 12-month period beginning on July 1 of the year the wheat is harvested.

(i) "New farm" means a farm for which a domestic wheat allotment is requested for the current year other than an old farm.

(j) "Old farm" means a farm for which a domestic wheat allotment was properly established in the preceding year (or in the case of 1971 a wheat allotment was established in the preceding year) and which is eligible for an old farm domestic wheat allotment in the current year.

(k) "Regional Conservation Programs" (herein called RCP) means the program set forth in Part 755 of this chapter, as amended.

(l) "Upland Cotton Set-Aside Program" means the program formulated under Part 722 of this chapter, as amended.

(m) "Wheat acreage" means:

(1) Any acreage planted to wheat, and any acreage of volunteer wheat which will be harvested as grain, excluding:

(i) Any acreage of wheat approved as a conservation use in Part 792 of this chapter, as amended:

(ii) Any acreage of wheat destroyed by any means or used for other than grain not later than the disposition date;

(iii) Any acreage of wheat destroyed by natural causes after the disposition date, if the operator requests reclassification in writing;

(2) Any acreage devoted to a mixture of crops if the county committee determines that the predominant crop is wheat and such acreage meets the requirements of subparagraph (1) of this paragraph as being wheat acreage.

(n) "Wheat planted and considered planted acreage" means the wheat acreage as defined in paragraph (m) of this section and:

(1) Any acreage which the county committee determines was not planted to wheat or failed because of drought, flood, or other natural disaster or condition beyond the control of the operator;

(2) Any acreage credited as wheat (except for new farms) under the provisions of Part 719 of this chapter for producers who do not participate and earn certificates under the program;

(3) Any acreage planted to wheat pastured off or cut for hay prior to the farm

disposition date when requested by the operator in writing;

(4) Any acreage planted and considered planted to feed grain in excess of 50 percent of the feed grain base, except acreage which the county committee determines was not planted to feed grain because of drought, flood, or other natural disaster or condition beyond the control of the operator: *Provided*, That feed grain in excess of 50 percent of the feed grain base shall not be considered as planted to wheat for purposes of § 728.14(e).

(o) In the regulations in this subpart and in all instructions, forms, and documents in connection therewith, all other words and phrases shall have the meanings assigned to them in the regulations governing reconstitution of farms, allotments, and bases, Part 719 of this chapter, as amended.

§ 728.3 Administration.

(a) The program will be administered under the general supervision of the Administrator, Agricultural Stabilization and Conservation Service, and shall be carried out in the field by Agricultural Stabilization and Conservation State and county committees (herein called State and county committees) and ASCS commodity offices. Notice of domestic allotments and yields shall be mailed to producers. Applications for certificates shall be approved by the county committee or by an authorized representative thereof.

(b) State and county committees, ASCS commodity offices and representatives and employees thereof do not have authority to modify or waive any of the provisions of the regulations in this subpart, as amended or supplemented.

ALLOTMENTS AND YIELDS

§ 728.4 1972 national domestic allotment for wheat.

NOTE: For the text of § 728.4, see 36 F.R. 7317.

§ 728.11 Determination of 1971 domestic allotments.

The farm domestic allotment for the 1971 crop of wheat shall be determined by multiplying the farm allotment established for the 1971 crop under §§ 728.314 to 728.357 by a national allocation percentage of .4529 except that the provisions of § 728.14(e) shall be applicable to new farm domestic allotments established for the 1971 crop. Such national allocation percentage results in a 1971 national domestic allotment of 19.7 milion acres which equates to a wheat marketing allocation of 535 million bushels.

§ 728.12 Determination of 1972–1973 domestic allotments for old farms.

The farm domestic allotment for the 1972 and 1973 crops of wheat for old farms shall be determined by the county committee by apportioning the county domestic allotment among old farms in the county on the basis of the farm domestic wheat allotment for the preceding crop adjusted to reflect established crop-rotation practices and such other factors as the Deputy Administrator determines should be considered for the purpose of establishing a fair and equitable allotment.

§ 728.13 Allotment reductions.

Notwithstanding any other provision of this subpart, an old farm wheat domestic allotment shall be reduced:

(a) To the extent requested in writing by the farm owner not later than the closing date for filing Form 477.

(b) To the extent acreage of cropland on the farm is permanently removed from agricultural production, as determined by the county committee.

(c) If the current year's wheat planted and considered planted acreage on the farm is less than 90 percent of the domestic allotment. In such case, the domestic allotment for the succeeding year shall be reduced by the percentage by which the wheat planted and considered planted acreage is less than 90 percent of the domestic allotment for the current year, but such reduction shall not exceed 20 percent of the domestic allotment. If the wheat planted and considered planted acreage is zero for three consecutive years beginning in 1971, the domestic allotment shall be reduced to zero. No domestic allotment shall be reduced or lost through failure to plant if all producers on the farm elect to limit the acres for issuance of certificates to the acreage planted and considered planted to wheat as provided in § 728.41(j).

§ 728.14 Domestic allotments for new farms for 1972 and 1973.

(a) The county committee, with the approval of the State committee, shall determine a domestic allotment for each eligible new farm for 1972 and 1973 for which a domestic acreage allotment is requested in writing prior to July 1 of the year immediately preceding the current year in the winter wheat area, and prior to March 1 of the current year in the spring wheat area. The spring wheat area shall include any area where spring wheat is normally grown, even though winter wheat is also grown in such area. Each request for such domestic allotment shall be made by the farm owner or operator on Form MQ–25, Application for New Farm Allotment, which shall contain statements as to location and identification of the farm, name and address of the farm operator and other data necessary to enable the county committee to determine whether the conditions of eligibility prescribed by paragraph (b) of this section have been met.

(b) Eligibility for a new allotment shall be conditioned upon the following:

(1) The application for a new farm allotment is filed by the farm operator or farm owner at the office of the county committee on or before the applicable closing date.

(2) The farm does not otherwise qualify for a domestic wheat allotment.

(3) Neither the operator nor the owner of the farm covered by the application owns or operates any other farm in the United States for which a domestic wheat allotment is established for the current year.

(4) The type of soil and topography of the land on the farm for which the domestic wheat allotment is requested is suitable for the production of wheat and the production of wheat on the farm will not result in an undue erosion hazard under continuous production.

(5) The operator has adequate equipment and other facilities readily available for the successful production of wheat on the farm.

(6) The operator expects to derive during the current year more than 50 percent of his income from the production of agricultural commodities or products from farming. If the farm operator is a partnership, each partner must expect to derive during the current year, more than 50 percent of his income from the production of agricultural commodities or products. If the farm operator is a corporation, it must have no major corporate purpose other than operation or ownership of such farm, and the officers and general manager of the corporation must expect to derive during the current year more than 50 percent of their current year income, including dividends and salaries from the corporation, from the production of agricultural commodities or products from farming. In estimating the income of the farm operator from farming, no value shall be allowed for the estimated return from the production of the requested allotment. However, credit will be allowed for the estimated value of home gardens, livestock and livestock products, poultry, or the agricultural products produced for home consumption or other use on the farm. The provisions of this subparagraph shall not be applicable if the county committee, with the approval of a representative of the State committee, determines that the income of the operator, from both farming and nonfarming sources, will not provide a reasonable standard of living for the operator and his family. In making such determination, the county committee shall consider such factors as size and type of farming operations, estimated net worth, estimated gross family farm income, estimated family off-farm income, number of dependents, and other factors affecting the operator's ability to provide a reasonable standard of living for himself and his family.

(7) The applicant has at least 2 years' experience producing wheat during the last 5 years including 1 year's experience in the last 3 years: *Provided*, That the number of years which may be used in determining whether the applicant has at least 2 years experience may be increased from 5 years by the number of years in which the applicant could not grow wheat during such period because (i) the permitted acreage of nonconserving crops was zero on all farms in which the applicant had an interest, or (ii) the applicant was in the armed services.

(8) In the case of a farm which includes land returned to agricultural production after having been acquired by an agency having the right of eminent domain for which the entire domestic

wheat allotment (or the entire wheat allotment for crop years prior to 1971) was pooled pursuant to Part 719 of this chapter at least 3 years shall have elapsed from the date the former owner was displaced from the acquired farm to the date the request for a new farm domestic allotment is considered.

(9) If an old farm with a domestic wheat allotment (or a wheat allotment for crop years prior to 1971) is reconstituted and the division of the allotment, as designated by the farm owner, leaves a divided part of the farm with a zero allotment, such part shall not be eligible for a new farm domestic wheat allotment for 3 years beginning with the year in which the reconstitution becomes effective.

(10) If the owner of a farm releases a domestic wheat allotment (or the wheat allotment for crop years prior to 1971), the farm shall not be eligible for a new allotment for 3 years, beginning with the year the release became effective.

(c) In establishing a domestic wheat allotment for a new farm, the county committee shall take into consideration the tillable acres, crop-rotation practices, type of soil, topography, and the farming system to be followed by the operator, including the equipment and other facilities available for the production of wheat under such system, and shall limit the domestic allotment to the wheat acreage planned for the farm for the current year.

(d) The total new farm domestic wheat allotments approved in a State in the current year shall not exceed a reserve established by the State committee of not more than 1 percent of the total domestic wheat allotments for all farms in that State. No part of such reserve for new allotments shall be apportioned to a farm to reflect new cropland brought into production after November 30, 1971.

(e) Notwithstanding any other provision of this part, if the wheat planted and considered planted acreage, for the year the new farm domestic wheat allotment is established is less than 90 percent of the allotment;

(1) The farm domestic allotment for such year shall be reduced to the acreage planted and considered planted to wheat and certificates computed on that basis; and

(2) The allotment for the succeeding year shall not exceed the acreage planted and considered planted to wheat for the prior year.

(f) The planting on a farm of wheat of any crop for which no farm domestic allotment was established shall not make the farm eligible for an old farm domestic allotment nor shall such farm by reason of such planting be considered ineligible for a new farm domestic allotment.

§ 728.15 Farm yields.

(a) *Determining yields.* The county committee shall determine projected farm wheat yields for old wheat farms in the county on the basis of the yield per harvested acre of wheat on the farm during each of the 3 calendar years immediately preceding the year in which such projected farm yield is determined, adjusted for abnormal weather conditions affecting such yield, for trends in yields and for any significant changes in production practices.

(b) *Provable yields.* Notwithstanding the provisions of paragraph (a) of this section, if reliable records of the actual yield in bushels per harvested acre for each of the 3 years immediately preceding the year in which the yield is determined are available to the county committee, the projected yield per harvested acre of wheat for the farm shall not be less than the average of such yields, with such adjustment as determined necessary to provide a fair and equitable yield.

(c) *Yield for new farms.* The county committee shall determine a projected wheat yield for each new farm, taking into consideration the yields approved for old wheat farms which are comparable with respect to type of soil, topography, moisture conditions, and current production practices.

§ 728.16 Farms acquired by Federal, State or local agency having the right of eminent domain.

The domestic wheat allotment determined for a farm shall, if the farm is acquired for any purpose other than for the continued production of allotment crops by any Federal, State, or other agency having the right of eminent domain, become available for use in providing domestic allotments for other farms owned by the owner so displaced, and such apportionment shall be made in accordance with Part 719 of this chapter.

§ 728.17 Reconstitution of farms.

Farms shall be reconstituted and domestic allotments established therefor in accordance with Part 719 of the chapter, as amended. Yields for farms which are reconstituted after yields are originally established shall be determined as follows:

(a) *Combination.* Multiply the domestic allotment by the yield for each parent farm and divide the sum of the results for all parent farms by the sum of the allotments on the parent farms.

(b) *Division.* Determine a yield in accordance with § 728.15. The weighted average yields for all the farms resulting from the division are limited to the yield for the parent farm, except for rounding.

(c) *Notice and date of reconstitution.* Any Form 477 filed for a farm before it is reconstituted shall be canceled and the farm operator notified of the cancellation. A corrected Form 477 may be prepared for the farm(s) as properly constituted even though this action is necessary after the final date for filing Form 477 as specified in § 728.37.

§ 728.18 Notice of allotment, conserving base, payment rate, and yield.

Each operator interested in the wheat crop on a farm for which a domestic allotment is established shall be notified in writing of the allotment, the projected yield per acre, the advance per acre payment rate and the conserving base for the farm: *Provided*, That the notice shall not be mailed to any producer who has filed a written request that he not be furnished the notice, but it shall be filed with the producer's request in the county office. The producer may withdraw his request at any time; however, during the period a request is in effect the producer shall be considered as having been timely and correctly notified of the contents of the notice. Such notice will be on Form ASCS–477–1, Notice of Allotment, Base Acreages, Yields, and Rates (hereinafter called Form 477–1).

§ 728.35 County projected yields.

NOTE: For the text of § 728.35, see 36 F.R. 1031.

DOMESTIC WHEAT MARKETING CERTIFICATES

§ 728.36 Eligibility requirements.

(a) *General.* A person is eligible for the program if he is a producer on a farm which meets the requirements of paragraph (b) of this section and he fulfills the requirements of paragraph (c) of this section.

(b) *Farm requirements.* (1) A Form 477 must be filed for the farm by the operator in accordance with § 728.37.

(2) The set-aside requirement must be met. Under the 1971 program, an acreage equal to 75 percent of the domestic wheat allotment must be set aside from production and devoted to approved conservation uses: *Provided*, That (i) a person whose payments under the program are reduced because of the $55,000 payment limitation may request a downward adjustment in the set-aside requirement pursuant to the provisions of Part 795 of this chapter, and (ii) if at least 55 percent of the cropland on an established summer fallow farm is devoted to a summer fallow use, no further acreage shall be required to be set aside on the farm.

(3) The acreage set aside from production as stated on Form 477 must be devoted to one or more approved conservation uses specified in Part 792 of this chapter, as amended, or to alternate crops and the operator must comply with the limitations on the use of such acreage also specified in such part.

(4) In addition to the acreage referred to in subparagraph (3) of this paragraph an acreage equal to the conserving base established for the farm under Part 792 of this chapter, as amended, must be devoted to one or more of the conservation uses specified in such part. Acreage designated as diverted or set aside under any other Federal acreage reduction program shall not be counted toward maintaining the conserving base unless authorized in the regulations governing such program or Part 792 of this chapter, as amended.

(5) In the case of any farm participating in the CRP, CCP, CAP, or RCP, the acreage of wheat and other nonconserving crops (other than approved alternate crops on acreage set aside under this program, the feed grain set-aside program and the upland cotton set-aside program) plus the acreages set aside under such programs, shall not exceed the

smallest number of acres of nonconserving crops permitted under the CRP, CCP, CAP, and RCP.

(6) Land owned by the Federal Government which has been leased subject to restrictions prohibiting the production of wheat, or requiring the use of land for other purposes, or prohibiting the receipt of Federal payments for diversion or set-aside of such acreage will not be eligible for participation in the program. Any other land owned by the Federal Government which is being occupied without a lease, permit, or other right of possession or land in a national wildlife refuge shall not be eligible for participation in the program.

(7) Producers on a farm shall not be eligible for participation in the program if the county committee determines that (i) the farm would not normally be operated as grain producing farm or (ii) the farm is located in an area considered by the county committee as predominately nonagricultural.

(c) *Producer eligibility requirements.* (1) The producer must be a person who as landowner, landlord, tenant, or sharecropper shares in the wheat produced in the current year (or the proceeds therefrom) on a farm meeting the requirements of paragraph (b) of this section or would have shared in such commodity if wheat had been produced on such farm in the current year.

(2) A minor will be eligible to participate in the program only if (i) the right of majority has been conferred on him by court proceedings; or (ii) a guardian has been appointed to manage his property and the applicable documents are signed by the guardian; or (iii) a bond is furnished under which a surety guarantees to protect the Commodity Credit Corporation from any loss incurred for which the minor would be liable had he been an adult. Notwithstanding the foregoing, payment may be made to a minor after December 31 of the current year upon a determination by the county committee that the minor has met the requirements of the program.

§ 728.37 Intention to participate in the program.

(a) *Who may file.* A Form ASCS–477 must be filed by the operator of an eligible farm if he wishes to participate in the program.

(b) *Where to file.* Form 477 shall be filed with the office of the county committee having jurisdiction over the county where the farm is located.

(c) *When to file.* Form 477 shall be filed within the period authorized by the Deputy Administrator. Notwithstanding the foregoing, the closing date may be extended by the county committee if the producers on the farm establish to the satisfaction of the county committee that they intended to participate in the program and their failure to file by such date was not due to the fault or negligence of the producers.

(d) *Withdrawal and revision.* The operator may, upon approval of the county committee, withdraw Form ASCS–477 by filing a written notice of withdrawal of the form with the county committee, except that the form may not be withdrawn after the operator certifies to program acreage on the farm which is found by measurement to be erroneous by an amount exceeding the tolerance, if any, authorized under provisions of Parts 718 and 791 of this chapter, as amended. If Form 477 is withdrawn, the producers on the farm may, not later than the closing date, file a new Form 477. If the farm is reconstituted or if a revised allotment notice is issued for any reason, the operator shall have 15 days after the mailing date of such notice of reconstitution or revised allotment to file a new Form 477.

§ 728.38 Designation, use, and care of set-aside acreage.

The regulations governing the designation, use, and care of land set aside from production under this program and approved conservation uses thereon are set forth in Part 792 of this chapter, as amended.

§ 728.39 Farm conserving base.

The regulations governing the establishment and maintenance of the farm conserving base, Part 792 of this chapter, as amended, shall be applicable to the program.

§ 728.40 Determination of compliance.

(a) Determination of the wheat acreage and acreage designated as set aside shall be made in accordance with Part 718 of this chapter, as amended.

(b) A representative of the county or State committee or any authorized representative of the Secretary shall have the right at any reasonable time to enter a farm, concerning which representations have been made on any forms filed under the program, in order to measure the acreage of wheat and the acreage which the operator designated as devoted to approved conservation uses on the farm, to examine any records pertaining thereto, and otherwise to determine the accuracy of a producer's representations and the performance of his obligations under the program.

§ 728.41 Domestic wheat marketing certificates.

(a) *Issuance.* Issuance of domestic marketing certificates to the producers on a farm shall be made after they sign Form 477, the farm operator certifies that the farm is in compliance with the requirements of the program and the county committee determines that the producers and farm are in compliance with such requirements. If the certification of compliance is made after May 1 of the year following the current year, it shall not be accepted by the county committee unless prior approval of the State committee is obtained.

(b) *Failure to comply fully.* Except as otherwise provided herein and in Part 791 of this chapter, as amended, certificates shall not be issued for a farm or to a producer when there is failure to comply fully with the regulations in this subpart.

(c) *Amount of domestic marketing certificates.* Domestic marketing certificates shall be issued to producers on an eligible farm equal to the number of bushels obtained by multiplying the domestic wheat allotment by the farm projected yield determined in accordance with § 728.15.

(d) *Value of domestic marketing certificates.* The face value per bushel of domestic marketing certificates for the current year's crop of wheat shall be such amount as, together with the national average market price received by farmers during the first 5 months of the marketing year for such crop, the Secretary determines will be equal to the parity price for wheat as of the beginning of the marketing year for the crop. Such value shall be announced by an amendment to this subpart.

(e) *Advance.* An advance will be made to producers as soon as practicable after July 1 of the year in which the crop is harvested in an amount equal to 75 percent of the estimated per bushel face value of certificates to be issued to eligible producers. The advance shall be repaid through the withholding of certificates for such crop having a face value equal to such advance. If the face value of the certificates as finally determined is less than the advance, the difference shall not be required to be repaid.

(f) *Certificates due a producer.* Subject to the provisions of the payment limitation regulations in Part 795 of this chapter, the total amount of certificates due each eligible producer under the program shall be determined by multiplying the total amount of certificates earned for the farm by the producer's share of such certificates. Certificates having a total face value of $3 or less shall be issued to a producer only upon the request of the producer.

(g) *Alternate crops.* If a producer elects to devote the set aside acreage to approved alternate crops in accordance with §§ 728.1(a) and 728.2(a), a reduction shall be made in the face value of certificates otherwise computed for the farm. The per acre reduction for set-aside acreage devoted to approved alternate crops is $10.

(h) *Certificates declined.* If a producer declines, for personal reasons, to accept all or any part of his share of the certificates computed for a farm in accordance with the provisions of this section, such certificates or portion thereof shall not become available for any other producer on the farm.

(i) *Unearned marketing certificates.* Certificates issued to any producer which exceed the total amount of certificates earned by him under the program with respect to any farm shall be returned, or if not returned, the value thereof paid to the Commodity Credit Corporation. If for any reason no certificates are earned, the producer shall pay interest at the rate of 6 percent per annum on the total amount of certificates issued from the issue date to the date the certificates are returned or the value thereof paid. The provisions of the foregoing sentence requiring the payment of interest shall not apply if the producer earns a feed grain program payment on the same farm and in the year to which the refund applies.

(j) *Protection of allotment.* Producers otherwise eligible to receive certificates may elect to limit the acres for issuance of certificates to the wheat acreage planted and considered planted in order to protect the domestic allotment from reduction due to failure to plant.

§ 728.42 Division of certificates and additional provisions relating to tenants and sharecroppers.

Regulations relating to the division of certificates and additional provisions relating to tenants and sharecroppers are set forth in Part 794 of this chapter, as amended.

§ 728.43 Purchase of certificates by Commodity Credit Corporation.

Domestic marketing certificates, legally held by any person, will be purchased by Commodity Credit Corporation at any time at face value.

MISCELLANEOUS PROVISIONS

§ 728.46 Successors-in-interest.

(a) In the case of the death, incompetency, or disappearance of any producer whose name appears on Form 477, the certificates due him shall be issued to his successor, as determined in accordance with the regulations in Part 707 of this chapter, as amended.

(b) If any person who had an interest as a producer of wheat or would have had an interest as a producer if wheat had been produced (herein called "predecessor") is succeeded on the farm by another producer (herein called "successor") after Form 477 has been filed, the certificates due the predecessor and successor shall be divided on such basis as they agree is fair and equitable. If such persons are unable to agree to a division of the certificates, the certificates shall be issued to the producer who has the interest in the crop at the time of harvest, and if the crop is completely destroyed prior to harvest, the certificates shall be issued to the producer who had the interest at the time of destruction of the crop.

(c) In any case where any certificates due any successor producer has previously been issued to the producer who filed Form 477, such certificates shall not be issued to the successor producer unless it is recovered from the producer to whom they have been issued or issuance is authorized by the Deputy Administrator.

§ 728.47 Scheme or device and fraudulent representation.

(a) A producer who is determined by the State committee, or the county committee with the approval of the State committee, to have adopted any scheme or device which tends to defeat the purpose of the wheat set-aside program shall not be entitled to receive wheat marketing certificates under the program for the year with respect to which the scheme or device was adopted and shall return any certificates received by him, or pay the value, thereof, to the Commodity Credit Corporation.

(b) The making of a fraudulent representation by a person in the program documents or otherwise for the purpose of obtaining wheat marketing certificates shall render the person liable to return the certificates received by him (or to pay the value thereof) to the Commodity Credit Corporation with respect to which the fraudulent representation was made.

(c) A producer who is determined by the State committee, or the county committee with the approval of the State committee, to have knowingly (1) made a false report of the wheat, feed grain, or upland cotton acreage on a farm participating in the programs for such commodities, (2) falsely certified compliance with other provisions of the wheat, feed grain, or upland cotton set-aside program, or (3) obstructed the county committee's efforts to determine compliance with the wheat, feed grain, or upland cotton set-aside program, shall not be entitled to receive program benefits under the wheat set-aside program, the feed grain set-aside program, and the upland cotton set-aside program for the year in which such action occurred and shall return any wheat marketing certificates (or pay the value thereof) and shall refund any payment received by him under such programs to the Commodity Credit Corporation.

(d) The provisions of this section shall be applicable in addition to any liability under criminal and civil frauds statutes.

§ 728.48 Setoffs and assignments.

(a) *Producer indebtedness.* The regulations issued by the Secretary governing setoffs and withholdings, Part 13 of this title, as amended, shall be applicable to this program.

(b) *Assignments.* The right to receive wheat marketing certificates under the regulations in this subpart may be assigned only to the Farmers Home Administration in accordance with instructions issued by the Deputy Administrator.

§ 728.49 Appeals.

A producer may obtain reconsideration and review of determinations made under this subpart in accordance with the Appeal Regulations, Part 780 of this chapter, as amended.

§ 728.50 Performance based on advice or action of a representative of a county or State committee.

The provisions of Part 790 of this chapter, as amended, relating to performance based upon action or advice of an authorized representative of the Secretary shall be applicable to this subpart.

§ 728.51 Release of prior years' excess wheat.

(a) *Underproduction.* Notwithstanding any other provisions of this title, the amount of any excess wheat stored by a producer under section 379c(b) of the Agricultural Adjustment Act of 1938, as amended, and the regulations contained in this title prior to the 1971 crop of wheat may be reduced by the amount by which the actual total production of the 1971, 1972, or 1973 wheat crop on the farm is less than the number of bushels determined by multiplying three times the domestic allotment for such crop on the farm by the yield established for the farm under the program for such crop: *Provided,* That (1) the conditions of paragraph (b) of the section are met and (2) if a producer having an interest in the excess wheat in storage no longer shares in the wheat crop on the farm, such producer may obtain the release of his share of the stored excess wheat to the extent of underproduction in the amount specified in the foregoing provisions of this paragraph on any other farm on which he shares in the wheat crop multiplied by his percent share of the wheat crop on such other farm.

(b) *Conditions of release.* Release of stored excess wheat by the county committee under paragraph (a) of this section is subject to the following conditions: (1) A producer having an interest in the excess wheat files a written request for release of the stored excess on or before December 31 of the year of harvest in which the underproduction occurred, (2) the producer establishes actual production to the satisfaction of the county committee and if the county committee determines a farm and warehouse visit is necessary to verify production, the producer remits a service fee to cover cost of such visit, and (3) the required amount of excess wheat is in the storage at the time of application.

§ 728.52 Supervisory authority of the State committee.

The State committee may take any action required by these regulations which has not been taken by a county committee. The State committee may also (a) correct, or require a county committee to correct, any action taken by such county committee which is not in accordance with the regulations in this subpart, or (b) require a county committee to withhold taking any action which is not in accordance with the regulations of this subpart.

§ 728.53 Delegation of authority.

No delegation herein to a State or county committee shall preclude the Administrator, ASCS, or his designee, from determining any question arising under the program or from reversing or modifying any determination made by a State or county committee.

Effective date. It is essential that the foregoing amendment to the regulations governing the Wheat Set-Aside program for crop years 1971–73 be made effective as soon as possible. It is hereby found and determined that compliance with the notice, public procedure, and 30-day effective date provisions of 5 U.S.C. 553 is impracticable and contrary to the public interest. Accordingly, this amendment shall become effective upon publication in the FEDERAL REGISTER (8–19–71).

Proposals for amendment or modification of the amendment insofar as it relates to the 1972 and 1973 crop years

are invited. The proposals may be addressed to the Deputy Administrator, State and County Operations, ASCS, U.S. Department of Agriculture, Washington, D.C. 20250. All proposals should be accompanied by a written statement in explanation and support of the proposals and mailed within 30 days of the date of publication of this amendment in the FEDERAL REGISTER.

Signed at Washington, D.C., on August 12, 1971.

CARROLL G. BRUNTHAVER,
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.17-12074 Filed 8-18-71;8:49 am]

Chapter IX—Consumer and Marketing Service (Marketing Agreements and Orders; Fruits, Vegetables, Nuts), Department of Agriculture

[Valencia Orange Reg. 362]

PART 908—VALENCIA ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

Limitation of Handling

§ 908.662 Valencia Orange Regulation 362.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 908, as amended (7 CFR Part 908, 35 F.R. 16625), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendations and information submitted by the Valencia Orange Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 553) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for Valencia oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such Valencia oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on August 17, 1971.

(b) *Order.* (1) The respective quantities of Valencia oranges grown in Arizona and designated part of California which may be handled during the period August 20, 1971, through August 26, 1971, are hereby fixed as follows:

(i) District 1: 144,000 cartons;

(ii) District 2: 456,000 cartons;

(iii) District 3: Unlimited.

(2) As used in this section, "handler," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in said amended marketing agreement and order.

(Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674)

Dated: August 18, 1971.

PAUL A. NICHOLSON,
Acting Director, Fruit and Vegetable Division, Consumer and Marketing Service.

[FR Doc.71-12243 Filed 8-18-71;11:38 am]

PART 967—CELERY GROWN IN FLORIDA

Limitation of Handling

Notice of rule making with respect to a proposed limitation of handling regulation to be made effective under Marketing Agreement No. 149 and Order No. 967, both as amended (7 CFR Part 967), regulating the handling of celery grown in Florida, was published in the FEDERAL REGISTER July 13, 1971 (36 F.R. 13035). This program is effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.). The notice afforded interested persons an opportunity to file with the Hearing Clerk written data, views, or arguments pertaining thereto not later than the 30th day after its publication. None was filed.

After consideration of all relevant matters, including the proposal set forth in the aforesaid notice, the data, views, and recommendations of the Florida Celery Committee, and other available information, it is hereby found that the limitation of handling regulation, as hereinafter set forth, including the establishment of the Marketable Quantity, and the determination of the Uniform Percentage, as provided in §967.38 (a) will tend to effectuate the declared policy of the act by establishing and maintaining such orderly marketing conditions for celery as will tend to increase returns to producers of such celery.

The regulation as hereinafter set forth is based on the appraisal of the expected supply and prospective market conditions for the 1971/72 season.

During recent years, the annual celery production from the acreage planted in Florida and California without some type of weather problems would have exceeded the capacity of the United States, Canadian, and export market.

For the 1970-71 season recently ended, Florida's fresh market celery sales were approximately 7.5 million crates. This compares with about 6,133,000 crates in 1969-70, and 7,000,000 crates in 1968-69. About 1,000 acres were abandoned for economic or other reasons in 1970-71, compared with 1,612 in 1969-70, and 975 in 1968-69.

It is estimated Florida celery producers will plant 13,000 acres in 1971-72, slightly more than the previous year. With an average yield of 657 crates per acre, there would be a potential supply of 8,541,000 crates. Florida producers cannot expect to economically market such a quantity under normal conditions.

The marketable quantity herein established is at a level which will provide ample opportunity for the industry to strive to market the greatest number of crates at reasonable prices to consumers, while at the same time providing the possibility of a reasonable return to growers for their efforts and investment.

This marketable quantity is a more than 1.3 million crate reduction from the total base quantities of present producers. Therefore, in accordance with § 967.37(d)(1), no reserve is established for additional base quantities.

Based on these and other reasons contained in the committee's marketing policy statement and other available information it is believed that these regulations are necessary to maintain orderly marketing and increase returns to growers, and will tend to effectuate the declared policy of the Act.

However, the committee is required to review, prior to November 1, the marketing policy it has adopted for the 1971-72 season and, as changes are indicated, the committee may recommend an appropriate upward revision in the regulation.

It is hereby found that good cause exists for not postponing the effective date of this section until 30 days after publication in the FEDERAL REGISTER (5 U.S.C. 553) in that (1) notice was given of the proposed limitation regulation set forth in this section through publicity in the production area and by publication in the July 13, 1971, FEDERAL REGISTER, (2) as provided in said marketing agreement and order, this regulation

applies to celery marketed during the 1971–72 season, (3) compliance with this section will not require any special preparation by handlers which cannot be completed prior to the time actual handling of harvested celery begins, approximately the latter part of October, (4) prompt promulgation of this regulation will be beneficial to all interested parties because it should afford producers and handlers maximum time to plan their operations accordingly, and (5) no useful purpose will be served by postponing such promulgation.

It is therefore ordered:

§ 967.307 Marketable quantity for 1971/72 season; uniform percentage; and limitation on handling.

(a) The marketable quantity for the 1971–72 season is established, pursuant to § 967.36(a), as 7,887,375 crates.

(b) As provided in § 967.38(a), the uniform percentage for the 1971–72 season is determined as 84.312 percent.

(c) During the 1971–72 season no handler may handle, as provided in § 967.36 (b)(1), any harvested celery unless it is within the marketable allotment for the producer of such celery.

(d) No reserve for base quantities for the 1971–72 season is established.

(e) Terms used herein shall have the same meaning as when used in the said marketing agreement and order.

(Secs. 1–19, 48 Stat. 31, as amended, 7 U.S.C. 601–674)

Dated: August 16, 1971.

PAUL A. NICHOLSON,
Acting Director, Fruit and Vegetable Division, Consumer and Marketing Service.

[FR Doc.17–12148 Filed 8–18–71;8:56 am]

Chapter XIV—Commodity Credit Corporation, Department of Agriculture

SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS

PART 1427—COTTON

Subpart—1971–Crop Supplement to Cotton Loan Program Regulations

Correction

In F.R. Doc. 71–11266 appearing at page 14626 in the issue for Saturday, August 7, 1971, the following changes should be made:

1. In § 1427.101 under Alabama the loan rate for Tuscumbia, now reading "19.85", should read "19.80", and the rate for Uniontown, now reading "19.90", should read "19.95".

2. In § 1427.101 under Texas, the loan rate for Corsicana, now reading "19.55", should read "19.50", and the rate for Crosbyton, now reading "19.40", should read "19.45".

3. In § 1427.102 the last entry opposite "SM Gray" under "Strict Middling", now reading "–80", should read "–30".

Title 9—ANIMALS AND ANIMAL PRODUCTS

Chapter I—Agricultural Research Service, Department of Agriculture

SUBCHAPTER C—INTERSTATE TRANSPORTATION OF ANIMALS AND POULTRY

[Docket No. 71–590]

PART 76—HOG CHOLERA AND OTHER COMMUNICABLE SWINE DISEASES

Areas Quarantined

Pursuant to provisions of the Act of May 29, 1884, as amended, the Act of February 2, 1903, as amended, the Act of March 3, 1905, as amended, the Act of September 6, 1961, and the Act of July 2, 1962 (21 U.S.C. 111–113, 114g, 115, 117, 120, 121, 123–126, 134b, 134f), Part 76, Title 9, Code of Federal Regulations, restricting the interstate movement of swine and certain products because of hog cholera and other communicable swine diseases, is hereby amended in the following respects:

In § 76.2, the reference to the State of Mississippi in the introductory portion of paragraph (e) and paragraph (e)(3) relating to the State of Mississippi are deleted, and paragraph (f) is amended by adding thereto the name of the State of Mississippi.

(Secs. 4–7, 23 Stat. 32, as amended, secs. 1 and 2, 32 Stat. 791–792, as amended, secs. 1–4, 33 Stat. 1264, 1265, as amended, sec. 1, 75 Stat. 481, secs. 3 and 11, 76 Stat. 130, 132; 21 U.S.C. 111, 112, 113, 114g, 115, 117, 120, 121, 123–126, 134b, 134f; 29 F.R. 16210, as amended)

Effective date. The foregoing amendment shall become effective upon issuance.

The amendment excludes a portion of Chickasaw County, Miss., from the areas quarantined because of hog cholera. Therefore, the restrictions pertaining to the interstate movement of swine and swine products from or through quarantined areas as contained in 9 CFR Part 76, as amended, will not apply to the excluded area, but will continue to apply to the quarantined areas described in § 76.2(e). Further, the restrictions pertaining to the interstate movement of swine and swine products from nonquarantined areas contained in said Part 76 will apply to the excluded area. No areas in Mississippi remain under the quarantine.

The amendment adds Mississippi to the last of hog cholera eradication States in § 76.2(f), and the special provisions pertaining to the interstate movement of swine and swine products from or to such eradication States are applicable to Mississippi.

Insofar as the amendment relieves certain restrictions presently imposed but no longer deemed necessary to prevent the spread of hog cholera, it must be made effective immediately to be of maximum benefit to affected persons. Insofar as it imposes restrictions it should be made effective promptly in order to prevent the spread of hog cholera. It does not appear that public participation in this rule making proceeding would make additional relevant information available to this Department. Accordingly, under the administrative procedure provisions in 5 U.S.C. 553, it is found upon good cause that notice and other public procedure with respect to the amendment are impracticable and unnecessary, and good cause is found for making it effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 13th day of August 1971.

F. J. MULHERN,
Acting Administrator, Agricultural Research Service.

[FR Doc.71–12146 Filed 8–18–71;8:56 am]

SUBCHAPTER E—VIRUSES, SERUMS, TOXINS, AND ANALOGOUS PRODUCTS; ORGANISMS AND VECTORS

PART 113—STANDARD REQUIREMENTS

Miscellaneous Amendments

On July 3, 1971, there was published in the FEDERAL REGISTER (36 F.R. 12694) a notice of proposed rule making with respect to proposed amendments to the regulations relating to viruses, serums, toxins, and analogous products in Part 113, of Title 9, Code of Federal Regulations, issued pursuant to the provisions of the Virus-Serum-Toxin Act of March 4, 1913 (21 U.S.C. 151–158). A notice extending the period to submit written data, views, or arguments to 15 days after date of publication was published in the July 23, 1971, issue of the FEDERAL REGISTER (36 F.R. 13689).

After due consideration of all relevant matters, including the proposals set forth in the aforesaid notice of rule making and the comments and views submitted by interested persons, and pursuant to the authority contained in the Virus-Serum-Toxin Act of March 4, 1913 (21 U.S.C. 151–158), the proposed amendments of Part 113 of Subchapter E, Chapter I, Title 9, of the Code of Federal Regulations as contained in the aforesaid notice are hereby adopted and are set forth in full herein.

1. Section 113.3 is amended by revising paragraph (a) to read:

§ 113.3 Sampling of biological products.

* * * * *

(a) An employee of the Department, of the licensee, or of the permittee, as designated by the Director shall select prerelease samples of biological product to be tested by the Division. Such samples shall be forwarded to the place designated by the Director and in the number and quantity as prescribed.

(1) Selection shall be made as follows:

(i) Nonviable liquid biological products—either bulk or final container samples of completed product shall be selected for purity, safety, or potency tests.

Biological product in final container shall be selected to test for viable bacteria and fungi.

(ii) Viable liquid biological products; samples shall be in final containers and shall be randomly selected at the end of the filling operation. Bulk containers of completed product may be sampled when authorized by the Director.

(iii) Desiccated biological products; samples shall be in final containers and shall be randomly selected if desiccated in the final container. Biological products desiccated in bulk shall be sampled at the end of the filling operation.

(iv) Representative samples of each serial or subserial in each shipment of imported biological products shall be selected.

(2) Comparable samples shall be used by the Division, the licensee, and the permittee for similar tests.

* * * * *

2. Section 113.27 is amended by revising paragraph (a)(3) to read:

§ 113.27 Detection of viable extraneous bacteria and fungi in live vaccines.

* * * * *

(a) *Live viral vaccines.* * * *

(3) Immediately prior to starting the tests:

(i) Frozen liquid vaccine shall be thawed, and

(ii) Desiccated vaccine shall be rehydrated with the accompanying sterile diluent as recommended on the label or with sterile Soybean Casein Digest Medium. Sterile distilled water may be used for those desiccated vaccines packaged without diluents.

NOTE: The record keeping and/or reporting requirements contained herein have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Effective date: Thirty days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 13th day of August 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71-12147 Filed 8-18-71;8:56 am]

Title 12—BANKS AND BANKING

Chapter I—Bureau of the Comptroller of the Currency, Department of the Treasury

PART 1—INVESTMENT SECURITIES REGULATION

Securities Eligible for Underwriting and Unlimited Holding

The following new sections are added to Part 1 of Title 12:

Sec.
1.310 Kent County, Michigan, Airport Improvement Bonds.
1.311 City of Roseville Community Hospital Addition Corporation Leasehold Mortgage Bonds.
1.312 City of Walnut Creek Aquatic Facilities, Inc.
1.313 Placer County-Roseville Civic Center Improvement Authority.
1.314 Contra Costa County Juvenile Facilities Corporation Leasehold Mortgage Bonds.
1.315 Fox Chapel Area School Authority (Pennsylvania).
1.316 Contra Costa Education Center Authority.
1.317 Sacramento Community Center Authority.

AUTHORITY: §§ 1.310–1.317 issued under R.S. 324 et seq., as amended, paragraph Seventh of R.S. 5136, as amended; 12 U.S.C. 1 et seq., 24(7), unless otherwise noted.

§ 1.310 Kent County, Michigan, Airport Improvement Bonds.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $2 million County of Kent, State of Michigan, Airport Improvement Revenue Bonds, Series II, for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) Political subdivisions are authorized by the laws of Michigan to acquire, establish, construct and enlarge airports and related facilities, to finance such projects through the issuance of revenue bonds, to pledge airport revenues as security for such bonds and to agree that if pledged funds are insufficient for the payment of principal and interest when due, moneys sufficient to make up the deficiency will be advanced from the general funds of the political subdivision.

(2) The County of Kent is issuing these bonds to finance the acquisition and construction of additions, extensions, and improvements to Kent County Airport which it owns and operates. The bonds, and the $6,300,000 bonds of Series I, are payable primarily from and are secured by a first lien on the net revenue of the Airport.

(3) The County of Kent, which possesses general powers of taxation, has made the authorized agreement to advance moneys out of its general funds and thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $2 million County of Kent, State of Michigan, Airport Improvement Revenue Bonds, Series II, are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting, and unlimited holding by national banks. This ruling is applicable to State member banks under 12 U.S.C. 335. (Comptroller's letter dated May 20, 1971.)

§ 1.311 City of Roseville Community Hospital Addition Corporation Leasehold Mortgage Bonds.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $5,500,000 City of Roseville Community Hospital Addition Corporation Leasehold Mortgage Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The City of Roseville Community Hospital Addition Corporation, a California non-profit corporation acting for the city of Roseville, was created to issue its leasehold mortgage bonds to finance the construction of an addition to the existing Roseville Community Hospital which is owned by the city of Roseville. The addition will be constructed on a city-owned site leased to the Corporation specifically for that purpose. The Corporation is issuing these bonds to finance the construction. When completed the addition will be leased by the Corporation to the city.

(2) The Hospital which opened in 1952 now has 156 rooms. The new addition will add 92 beds and more than double the available space. There remains outstanding debt incurred by the city for hospital construction and improvement in the amount of $540,000 consisting of $60,000 in general obligations issued in 1951 and $680,000 in revenue bonds issued in 1958 and 1963.

(3) The city has unconditionally promised in the lease rental agreement to pay annual lease rentals to the Corporation in an amount sufficient to meet annual interest and principal payments on these bonds, as well as other necessary expenses. The city, which possesses general powers of taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $5,500,000 City of Roseville Community Hospital Addition Corporation Leasehold Mortgage Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting, and unlimited holding by national banks. (Acting Comptroller's letter dated June 4, 1971.)

§ 1.312 City of Walnut Creek Aquatic Facilities, Inc.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $650,000 City of Walnut Creek Aquatic Facilities, Inc. Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The City of Walnut Creek Aquatic Facilities, Inc., a California non-profit corporation acting for the city of Walnut Creek was created to issue its bonds to finance the acquisition, construction and improvement of public recreational and aquatic facilities for the city on land leased to it by the city. The completed facilities will be leased to and operated by the city. The Corporation is issuing these bonds to finance the construction of a swimming center consisting of three pools, a building and related facilities in Heather Farms City Park.

(2) The city has unconditionally promised in the lease rental agreement to pay annual lease rentals to the Corporation in an amount sufficient to meet

annual interest and principal payments on these bonds, as well as other necessary expenses. The city, which possesses general powers of taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $650,000 City of Walnut Creek Aquatic Facilities, Inc. Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting, and unlimited holding by national banks. (Comptroller's letter dated July 9, 1971.)

§ 1.313 Placer County-Roseville Civic Center Improvement Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $2,550,000 Placer County-Roseville Civic Center Improvement Authority 1971 Bonds, for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Placer County-Roseville Civic Center Improvement Authority is a public entity created under the laws of California by an agreement between the County of Placer and the city of Roseville. Under this agreement, the Authority is authorized to acquire a city-owned site and to acquire, construct, or cause to be constructed, and to maintain and operate a county and city civic center, to lease the completed project to the city or the county or both, and to issue bonds to finance the project.

(2) The Authority is issuing these bonds to finance the construction of a County and City Civic Center consisting of a Public Safety Building including fire, police, and court facilities and a County Building to be used primarily as a welfare office. The Civic Center will be leased to the County which will sublease the Public Safety Building to the City.

(3) The County has unconditionally promised in its lease rental agreement to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on these bonds, as well as other necessary expenses. The County, which possesses general powers of taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion, that the $2,550,000 Placer County-Roseville Civic Center Improvement Authority 1971 Bonds, are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated June 11, 1971.)

§ 1.314 Contra Costa County Juvenile Facilities Corporation Leasehold Mortgage Bonds.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $2,380,000 Contra Costa County Juvenile Facilities Corporation Leasehold Mortgage Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Contra Costa County Juvenile Facilities Corporation, a California non-profit corporation was organized primarily to assist the County by financing the construction of an addition to an existing juvenile hall consisting of housing, class rooms, detention, kitchen and dining facilities, outside play areas and related facilities. The Corporation is issuing its leasehold mortgage bonds to finance the construction of this project on land leased to it by the County. The completed project will be leased to and operated by the County.

(2) The County has unconditionally promised in the lease rental agreement to pay annual lease rentals to the Corporation in an amount sufficient to meet annual interest and principal payments on these bonds, as well as other necessary expenses. The County, which possesses general powers of taxation has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $2,380,000 Contra Costa County Juvenile Facilities Corporation Leasehold Mortgage Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated July 21, 1971.)

§ 1.315 Fox Chapel Area School Authority (Pennsylvania).

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $1,040,000 Fox Chapel Area School Authority School Building Revenue Bonds, Series of 1971, for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Fox Chapel Area School authority is a body corporate and politic organized by the Fox Chapel Area School District under the Municipal Authorities Act of Pennsylvania. A municipal authority organized by a school district is authorized to hold, acquire, construct, improve, operate and lease public school buildings and facilities and to issue bonds to finance such projects. The School Code provides that a school district may sell or lease school property to a municipal authority and may lease school projects from a municipal authority under a long-term lease if all obligations thereunder can be met from current revenues. These revenues include ad valorem school taxes, State Reimbursements and other revenues.

(2) The Authority is issuing these bonds to finance the renovation and conversion of an existing high school building to an elementary school which will house kindergarten and grades one through five. The completed project will be leased to the School District for operation. The School District has unconditionally promised in a lease agreement to pay annual lease rentals to the Authority in amounts sufficient to provide for the payment of the principal of and interest on the bonds as well as other necessary expenses.

(3) The School District is authorized and directed under the School Code to levy an unlimited annual tax on the assessed valuation of taxable real estate to pay rentals due the Authority. The School Code also provides that if any school district fails to pay any rental payment due any municipal authority in accordance with the terms of any school lease, the State Superintendent of Public Education shall, after appropriate notice, withhold from any State appropriation due the school district an amount equal to the amount owing and shall pay such sum to the municipal authority.

(c) *Ruling.* It is our conclusion that the $1,040,000 Fox Chapel Area School Authority School Building Revenue Bonds, Series of 1971, are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated July 21, 1971.)

§ 1.316 Contra Costa Education Center Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $2,800,000 Contra Costa Education Center Authority Revenue Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Contra Costa Education Center Authority is a public entity created pursuant to the laws of the State of California by an agreement between the County of Contra Costa and the Contra Costa Junior College District, a school district organized under the laws of the State of California. Under this agreement the Authority is authorized to acquire, construct, maintain, operate and lease a public building project for the benefit of the County and the District, and to issue bonds to finance the project. The Authority is issuing these bonds to finance the construction of an educational center building which will be used as an administrative headquarters for the District and for administrative and training purposes by the County. The building will be constructed on a site leased from the District and the completed project will be leased to and operated by the District.

(2) The District, as required by its agreement with the County, has unconditionally promised in the lease rental agreement to pay annual rentals to the Authority in an amount sufficient to pay the principal of and interest on the bonds as well as other necessary expenses. The District, which possesses general powers of taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $2,800,000 Contra Costa Educational Center Authority Revenue Bonds are general obligations of a State or political

subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Acting Comptroller's letter dated Aug. 6, 1971.)

§ 1.317 Sacramento Community Center Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the $19,100,000 Sacramento Community Center Authority 1971 Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Sacramento Community Center Authority is a public entity created under the laws of California by an agreement between the City of Sacramento and the County of Sacramento. Under this agreement the Authority is authorized to acquire a site for and to construct and lease to the City a community center and to issue bonds to finance the project. The community center is to consist of buildings for public assembly, convention halls, theater, meeting rooms, exhibition hall for arts, craft, and industrial related facilities. The Authority is issuing these bonds to finance this project.

(2) The City, as required by its agreement with the County, has unconditionally promised in the lease rental agreement to pay annual rentals to the Authority in an amount sufficient to enable the Authority to meet annual interest and principal payments on these bonds as well as other necessary expenses. The City which possesses general powers of taxation has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the $19,100,000 Sacramento Community Center Authority 1971 Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and, accordingly, are eligible for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24. (Acting Comptroller's letter dated August 6, 1971.)

Dated: August 12, 1971.

[SEAL] WILLIAM B. CAMP,
Comptroller of the Currency.

[FR Doc.71-12145 Filed 8-18-71;8:56 am]

Chapter II—Federal Reserve System

SUBCHAPTER A—BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM

[Reg. Z]

PART 226—TRUTH IN LENDING

Charges for Membership in Open End Credit Plan

§ 226.407 Charges for membership in open end credit plan.

(a) A credit card issuer charges the cardholder an annual fee for membership in the credit plan and for issuance of a credit card for use in conjunction with the plan. The payment of the fee is required as a condition of membership in the plan, whether or not the cardholder uses his card for the purpose of obtaining credit. The question arises whether these fees are finance charges under § 226.4(a) of Regulation Z.

(b) Since such fees are imposed as a qualification of membership in the plan and for the issuances of a credit card, and not as incident to or as a condition of any specific extension of credit, they do not fall within the definition of a "finance charge" under § 226.4(a) of Regulation Z.

(Interprets and applies 15 U.S.C. 1605)

By order of the Board of Governors, August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12071 Filed 8-18-71;8:49 am]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Administration, Department of Transportation

SUBCHAPTER E—AIRSPACE

[Airspace Docket No. 71-EA-71]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, AREA LOW ROUTES, CONTROLLED AIRSPACE, AND REPORTING POINTS

Alteration of Federal Airway Segments

On May 19, 1971, a notice of proposed rule making was published in the FEDERAL REGISTER (36 F.R. 9075) stating that the Federal Aviation Administration (FAA) was considering amendments to Part 71 of the Federal Aviation Regulations that would alter segments of VOR Federal airway Nos. 12, 37, and 276.

Interested persons were afforded an opportunity to participate in the proposed rule making through the submission of comments. Comments were received from the Air Transport Association of America (ATA) and the Air Line Pilots Association (ALPA).

The ATA objected to the proposed airway alterations and questioned the justification for the actions taken. The ALPA recommended that the proposals be withdrawn and that the present designated airway structure be retained.

It is the policy of the FAA to provide a minimum system of en route airways and routes that will provide for the efficient and safe movement of instrument flight rule air traffic. The adoption of such a national policy is necessary to ensure that en route IFR traffic may be accommodated with at least a basic airway structure and still not compromise the arrival/departure needs of the terminal areas. The mere designation of airway segments reflects no adverse effect on a given air traffic operation. It is the prudent utilization of the designated airways and established procedures by air traffic control facilities which dictate how efficient and safe air traffic can be accomplished in a given terminal area. The lack of a basic airway structure within the Pittsburgh terminal area has imposed additional mileage on the IFR users of the system, and has complicated navigation for pilots. The establishment of a basic structure through the Pittsburgh complex should minimize the need for radar vectors of enroute aircraft and reduce conversation on the already congested frequencies employed by Air Traffic Service.

The FAA is of the opinion that the designation of basic airway structure within the Pittsburgh terminal complex will have no adverse effect on the movement of the IFR arrival and departure traffic provided the structure is utilized procedurally by air traffic control consistent with the traffic flows which prevail at any given time.

Subsequent to the publication of the notice, it has been determined that the alignment of V-37 segment north of Morgantown, W. Va., requires use of the Morgantown 336° T (341° M) radial in lieu of the 337° T (342° M) radial published in the notice. This one degree alignment correction made herein will permit the centerline of V-37 to lie over the Garard, Pa., intersection.

Since these amendments are minor in nature and no substantive change in the regulation is effected, notice and public procedure thereon are unnecessary.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0901 G.m.t., October 14, 1971, as hereinafter set forth.

1. Section 71.123 (36 F.R. 2010) is amended as follows:

a. In V-12 all between "Newcomerstown, Ohio;" and "Johnstown, Pa.;" is deleted and "Allegheny, Pa.;" is substituted therefor.

b. In V-37 all between "Morgantown, W. Va.;" and "Erie, Pa.;" is deleted and "INT Morgantown 336° and Ellwood City, Pa., 117° radials; Ellwood City;" is substituted therefor.

c. In V-276 "From Clarion, Pa.;" is deleted and "From Erie, Pa., via Franklin, Pa.; Clarion, Pa.;" is substituted therefor.

Sec. 307(a), Federal Aviation Act of 1958, 49 U.S.C. 1348(a); sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in Washington, D.C., on August 12, 1971.

H. B. HELSTROM,
Chief, Airspace and Air Traffic Rules Division.

[FR Doc.71-12134 Filed 8-18-71;8:55 am]

SUBCHAPTER F—AIR TRAFFIC AND GENERAL OPERATING RULES

[Reg. Docket No. 11315; Amdt. 95-210]

PART 95—IFR ALTITUDES

Miscellaneous Amendments

The purpose of this amendment to Part 95 of the Federal Aviation Regulations is to make changes in the IFR altitudes at which all aircraft shall be flown over a specified route or portion thereof. These altitudes, when used in conjunction with

the current changeover points for the routes or portions thereof, also assure navigational coverage that is adequate and free of frequency interference for that route or portion thereof.

As a situation exists which demands immediate action in the interest of safety, I find that compliance with the notice and procedure provisions of the Administrative Procedure Act is impracticable and that good cause exists for making this amendment effective within less than 30 days from publication.

In consideration of the foregoing and pursuant to the authority delegated to me by the Administrator (24 F.R. 5662), Part 95 of the Federal Aviation Regulations is amended, effective September 16, 1971, as follows:

1. By amending Subpart C as follows:

Section 95.101 *Amber Federal Airway 1* is amended to read in part:

From, to, and MEA

Storey INT, Alaska; *Anchorage, Alaska, LFR; **9,000. *6,700—MCA Anchorage LFR, southwest bound. **8,100—MOCA.
Anchorage, Alaska, LFR; Skwentna, Alaska, LFR; 4,200.
*Skwentna, Alaska, LFR; Puntilla Lake, Alaska, LF/RBN; **10,000. *7,000—MCA Skwentna LFR, westbound. **9,000—MOCA.
Puntilla Lake, Alaska; *Farewell, Alaska, LFR; **10,000. *8,600—MCA Farewell LFR, southeast bound. **9,600—MOCA.

Section 95.1001 *Direct routes—United States* is amended to delete:

Fair Park INT, Tex.; Trinity Fork INT, Tex.; 2,100. MAA—10,000.
Henrietta INT, Okla.; Lawton, Okla., VOR; *3,000. *2,300—MOCA.
INT 286° M rad, Alexandria VOR and 125° M rad Gregg County VOR; Gregg County, Tex., VOR; *2,500, *1,900—MOCA.
Fairmount INT, Calif.; Saugus INT, Calif.; *7,000. *6,600—MOCA.
*Fillmore, Calif., VOR; Henderson INT, Calif.; 7,000. *6,000—MCA Fillmore VOR, westbound.
INT, 165° M rad, Van Nuys VOR and 323° M rad, Los Angeles VOR; Park INT, Calif.; 4,000.
Lamont INT, Calif.; Palmdale, Calif., VOR, COP 47 POM; 10,000. MAA—18,000.
Verde INT, Calif.; Twin Lakes INT, Calif.; 6,000.
Verde INT, Calif., *Warm Springs INT, Calif.; **6,000. *6,600—MCA Warm Springs INT, northbound. **4,500—MOCA.
Victory INT, Calif.; Warm Springs INT, Calif.; *7,000. *6,600—MOCA.
*Warm Springs INT, Calif.; Lake Hughes, Calif., VOR; 8,000. *6,600—MCA Warm Springs INT, northbound.

Section 95.1001 *Direct routes—United States* is amended to read in part:

Massena, N.Y., VOR; Ottawa, Canada, VOR; 18,000. MAA—45,000.
Columbia, S.C., VOR; Pulaski, Va., VOR; 18,000. MAA—42,000.
Spartanburg, S.C., VOR; Raleigh-Durham, N.C., VOR; 18,000. MAA—42,000.
Greater Southwest, Tex., VOR; Orr INT, Okla.; *5,000. *2,400—MOCA.
Orr INT, Okla.; Oklahoma City, Okla., VOR; *7,000. *2,500—MOCA.

Section 95.1001 *Direct routes—United States* is amended by adding:

New River, N.C., RBN; Kinston, N.C., VOR; *2,000. *1,400—MOCA.
Ukiah, Calif., VORTAC; Bridgeville INT., Calif.; *11,000. *6,500—MOCA.
Bridgeville INT, Calif.; Yager INT, Calif.; *7,000. *6,000—MOCA.

Section 95.5000 High altitude RNAV routes.

From/to; total distance; changeover point distance from geographic location; track angle; MEA; and MAA.

J801R is amended to read in part:

Paria, Ariz., W/P, Gypsum, Colo., W/P; 171; 65, Paria, 37°16'21" N., 110°39'29" W.; 54°/234° to COP, 58°/238° to Gypsum; 18,000; 45,000.

J813R is amended to read in part:

Monroeville, Ala., W/P, New Orleans, La., VORTAC; 169; 49, Monroeville, 31°03'03" N., 88°10'43" W.; 238°/058° to COP, 233°/053° to New Orleans; 18,000; 45,000.

J814R is amended to read in part:

Monroeville, Ala., W/P, Texas, Ga., W/P; 114.5; 72.3, Monroeville, 32°15'22" N., 86°17'19" W.; 046°/226° to COP, 046°/226° to Texas; 18,000; 45,000.

J816R is amended to read in part:

Lincolnton, N.C., W/P, Richmond, Va., W/P; 222.7; 74, Lincolnton, 35°58'48" N., 79°45'-24" W.; 054°/234° to COP, 058°/238° to Richmond; 18,000; 45,000.

J851R is amended to read in part:

Logan, Calif., W/P, Virginia, Calif., W/P; 218; 143.8, Logan, 35°10'15" N., 119°47'10" W.; 123°/303° to COP, 125°/305° to Virginia; 18,000; 45,000.

J855R is amended to read in part:

Lucky, Nev., W/P, Ceres, Calif., W/P; 264.4; 111, Lucky, 36°43'59" N., 117°57'36" W.; 276°/096° to COP, 273°/093° to Ceres; 18,000; 45,000.

J858R is amended to read in part:

Bonny, Colo., W/P, Lenora, Kans., W/P; 92.1; 46.1, Bonny, 39°29'40" N., 101°13'09" W.; 080°/260° to COP, 080°/260° to Lenora; 18,000; 45,000.

Lenora, Kans., W/P, Potter, Kans., W/P; 243.4; 128.4, Lenora, 39°25'09" N., 97°27'-57" W.; 080°/260° to COP, 087°/267° to Potter; 18,000; 45,000.

Section 95.5500 High Altitude RNAV Routes.

J948R is added to read:

Kenner, La., W/P; Montpelier, La., W/P; 42; 21, Kenner, 30°14'54" N., 90°31'03" W.; 313°/133° to COP, 313°/133° to Montpelier; 18,000; 45,000.

Montpelier, La., W/P; Dixie, La., W/P; 205.6; 85, Montpelier, 31°26'18" N., 92°02'04" W.; 305°/125° to COP, 303°/123° to Dixie; 18,000; 45,000.

Dixie, La., W/P, Dibble, Okla., W/P; 234.6; 112, Dixie, 33°54'30" N., 95°34'49" W.; 303°/123° to COP, 298°/118° to Dibble; 18,000; 45,000.

J950R is amended to read in part:

Scurry, Tex., VORTAC, Dibble, Okla., W/P; 172.6; 86.3, Scurry, 33°49'03" N., 96°55'30" W.; 331°/151° to COP, 331°/151° to Dibble; 18,000; 45,000.

Section 95.6013 *VOR Federal airway 13* is amended to read in part:

Fort Smith, Ark., VOR; *Chester INT, Ark.; **3,400. *4,500—MRA. **2,700—MOCA.

Section 95.6014 VOR *Federal airway 14* is amended to read in part:

Springfield, Mo., VOR; Lane INT, Mo.; *3,000. *2,800—MOCA.
Lane INT, Mo.; Stout INT, Mo.; *3,000. *2,300—MOCA.

Section 95.6016 *VOR Federal airway 16* is amended to read in part:

Big Spring, Tex., VOR; Westbrook INT, Tex.; *4,200. *3,900—MOCA.

Section 95.6027 *VOR Federal airway 27* is amended to read in part:

North Bend, Oreg., VOR; *Gardiner INT, Oreg.; northbound 4,500; southbound 3,600; *6,200—MRA.

Section 95.6066 *VOR Federal airway 66* is amended to read in part:

By Pass INT, Tex.; Hyman, Tex., VOR; *4,500. *4,000—MOCA.

Section 95.6068 *VOR Federal airway 68* is amended to read in part:

Derrick INT, Tex., via S alter.; San Angelo, Tex., VOR via S alter.; *5,000. *4,100—MOCA.

Section 95.6083 *VOR Federal airway 83* is amended to read in part:

Santa Fe, N. Mex., VOR; Nambe DME Fix, N. Mex.; northbound *11,000; southbound 9,000. *9,000—MOCA.
Nambe DME Fix, N. Mex.; Taos, N. Mex., VOR; 11,000.

Section 95.6084 *VOR Federal airway 84* is amended to read in part:

Northbrook, Ill., VOR; Papi INT, Ill.; *2,500. *1,900—MOCA.
Papi INT, Ill.; *Sturgeon INT, Ill.; **2,300. *3,000—MRA. **1,600—MOCA.
Sturgeon INT, Ill.; *Tadpole INT, Mich.; **2,300. *3,200—MRA. **1,600—MOCA.

Section 95.6086 *VOR Federal airway 86* is amended to read in part:

Butte, Mont., VOR; *Whitehall, Mont., VOR; 10,500. *9,100—MCA Whitehall VOR, Westbound.

Section 95.6088 *VOR Federal airway 88* is amended to read in part:

Springfield, Mo., VOR; Lane INT, Mo.; *3,000. *2,300—MOCA.
Lane INT, Mo., Stout INT, Mo.; *3,000. *2,800—MOCA.

Section 95.6094 *VOR Federal airway 94* is amended to read in part:

Bethany INT, Tex.; Elm Grove, La., VOR; *1,800. *1,700—MOCA.
By Pass INT, Tex.; Hyman, Tex., VOR; *4,500. *4,000—MOCA.

Section 95.6100 *VOR Federal airway 100* is amended to read in part:

Northbrook, Ill., VOR; Deerfield INT, Ill.; *2,500. *1,900—MOCA.
Deerfield INT, Ill.; Musky INT, Mich.; *2,300. *1,600—MOCA.

Section 95.6103 *VOR Federal airway 103* is amended to read in part:

Roanoke, Va., VOR; Covington INT, Va.; 5,300.

Section 95.6121 *VOR Federal airway 121* is amended to read in part:

North Bend, Oreg., VOR; *Scottsburg INT, Oreg.; northeast bound 5,000; southwest bound 4,200. *5,500—MRA.

Section 95.6129 *VOR Federal airway 129* is amended to read in part:

Duluth, Minn., VOR via E alter.; Hibbing, Minn., VOR via E alter.; *3,300. *2,700—MOCA.

Section 95.6132 *VOR Federal airway 132* is amended to read in part:

Springfield, Mo., VOR; Lane INT, Mo.; *3,000. *2,300—MOCA.

Lane INT, Mo.; INT, 051° M rad, Springfield VOR and 260° M rad., Forney VOR; *3,000. *2,800—MOCA.

Section 95.6163 *VOR Federal airway 163* is amended to read in part:

Lometa, Tex., VOR; Mill INT, Tex.; *4,000. *2,800—MOCA.

Mill INT, Tex.; Millsap, Tex., VOR; *3,000. *2,400—MOCA.

Section 95.6190 *VOR Federal airway 190* is amended by adding:

Phoenix, Ariz., VOR via N alter.; St. Johns, Ariz., VOR via N alter.; *14,500. *9,700—MOCA.

Section 95.6191 *VOR Federal airway 191* is amended to read in part:

Big Run INT, Ill.; Northbrook, Ill., VOR; 2,500.

Northbrook, Ill., VOR; INT, 017 M rad., Chicago O'Hare VOR and 077° M rad., Northbrook VOR; *2,500. *1,900—MOCA.

INT 017° M rad. Chicago O'Hare and 077° M rad., Northbrook VOR; Taylor INT, Wis.; *3000. *2,000—MOCA.

Section 95.6193 *VOR Federal airway 193* is amended to read in part:

Peilston, Mich., VOR; Saulte Ste. Marie, Mich., VOR; *3000. *2,300JMOCA.

Section 95.6205 *VOR Federal airway 205* is amended to read in part:

Pawling, N.Y., VOR; Village INT, Conn.; *3,400. *2,900—MOCA.

Village INT, Conn.; Simsbury INT, Conn.; *3,800. *2,700—MOCA.

Simsbury INT, Conn.; Meadow INT, Conn.; *3,800. *2,900—MOCA.

Section 95.6228 *VOR Federal airway 228* is amended to read in part:

Northbrook, Ill., VOR via N alter.; Deerfield INT, Ill., via N alter.; *2,500. *1900—MOCA.

Deerfield INT, Ill., via N alter.; Musky INT, Mich., via N alter.; *2,300. *1,600—MOCA.

Section 95.6264 *VOR Federal airway 264* is amended to delete:

Prescott, Ariz., VOR; St. Johns, Ariz, VOR; 12,000.

Section 95.6264 *VOR Federal airway 264* is amended by adding:

Prescott, Ariz., VOR; Winslow, Ariz., VOR; 10,500.

Winslow, Ariz., VOR; St. Johns, Ariz., VOR; 8,900.

Section 95.6287 *VOR Federal airway 287* is amended to read in part:

Medford, Oreg., VOR; Glendale INT, Oreg.; *8,000. *7,400—MOCA.

Glendale INT, Oreg.; Camas Valley INT, Oreg.; 8,500. *6,000—MOCA.

North Bend, Oreg., VOR; *Gardiner INT, Oreg., via Walter.; northbound 4,500; southbound 3,600. *6,200—MRA.

Section 95.6431 *VOR Federal airway 431* is amended to read in part:

Revere INT, Mass.; Hollis INT, Mass.; *2,000. *1,600—MOCA.

Section 95.6479 *VOR Federal airway 479* is amended to read in part:

Northbrook, Ill., VOR; *Wind Lake INT, Wis.; **2,600. *3,000—MRA. **2,200—MOCA.

Section 95.6480 *VOR Federal airway 480* is amended to read in part:

Bethel, Alaska, VOR; Cabin DME Fix, Alaska; *2,000. *1,300—MOCA.

Cabin DME Fix, Alaska; Aniak INT, Alaska; *4,000. *2,300—MOCA.

Aniak INT, Alaska; Joaquin DME Fix, Alaska; #*8,000. *5,600—MOCA. #MEA is established with a gap in navigation signal coverage.

Joaquin DME Fix, Alaska; McGrath, Alaska, VOR; *6,000. *5,200—MOCA.

McGrath, Alaska, VOR; Medfra DME Fix, Alaska; *4,000. *3,900—MOCA.

Medfra DME Fix, Alaska; Nenana, Alaska, VOR; *8,000. *5,000—MOCA.

Section 95.6485 *VOR Federal airway 485* is amended to read in part:

Red Hills INT, Calif.; Priest, Calif., VOR; 6,000.

Section 95.6490 *VOR Federal airway 490* is amended to read in part:

Utica, N.Y., VOR; Cambridge, Mass., VOR; *4,000. *3,900—MOCA.

Section 95.7102 *Jet Route No. 102* is amended by adding:

From, to, MEA; and MAA

Phoenix, Ariz., VORTAC; Gallup, N. Mex., VORTAC; 18,000; 45,000.

Gallup, N. Mex., VORTAC; Alamosa, Colo., VORTAC; 18,000; 45,000.

Section 95.7157 *Jet Route No. 157* is added to read:

St. Johns, Ariz., VORTAC; Alamosa, Colo., VORTAC; #18,000; 45,000. #MEA is established with a gap in navigation signal coverage.

Section 95.7161 *Jet Route No. 161* is added to read:

Phoenix, Ariz., VORTAC; Gallup, N. Mex., VORTAC; 18,000; 45,000.

Gallup, N. Mex., VORTAC; Farmington, N. Mex., VORTAC; 18,000; 45,000.

Section 95.7163 *Jet Route No. 163* is added to read:

St. Johns, Ariz., VORTAC; Gallup, N. Mex., VORTAC; 18,000; 45,000.

Gallup, N. Mex., VORTAC; Farmington, N. Mex., VORTAC; 18,000; 45,000.

2. By amending Subpart D as follows:

Section 95.8003 *VOR Federal airway changeover points.*

From, to—Changeover point: Distance; from

V–140 is added to read:

Bluefield, W. Va., VOR; Montebello, Va., VOR; 44; Bluefield.

V–103 is amended by adding:

Lometa, Tex., VOR via E alter.; Acton, Tex., VOR via E alter.; 38; Lometa.

V–100 is amended to read in part:

Northbrook, Ill., VOR; Keeler, Mich., VOR; 47; Northbrook.

V–27 is amended to read in part:

Ukiah, Calif., VOR; Fortuna, Calif., VOR; 67; Ukiah.

V–248 is amended to delete:

Avenal, Calif., VOR; Bakersfield, Calif., VOR; 19; Avenal.

V–485 is amended to delete:

Fellows, Calif., VOR; Priest, Calif., VOR; 40; Fellows.

V–264 is amended to delete:

Prescott, Ariz., VOR; St. Johns, Ariz., VOR; 62; Prescott.

Section 95.8005 *Jet routes changeover points.*

J–102 is amended by adding:

Gallup, N. Mex., VORTAC; Alamosa, Colo., VORTAC; 99; Gallup.

(Secs. 307, 1110, Federal Aviation Act of 1958, 49 U.S.C. 1348, 1510)

Issued in Washington, D.C. on August 11, 1971.

JAMES F. RUDOLPH,
Director,
Flight Standards Service.

[FR Doc.71–11888 Filed 8–18–71;8:45 am]

Title 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. C–1971]

PART 13—PROHIBITED TRADE PRACTICES

Barclay Home Products, Inc., et al.

Subpart—Advertising falsely or misleadingly: § 13.170 *Qualities or properties of product or service:* 13.170–40 Fire-extinguishing or fire-resistant.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Barclay Home Products, Inc., et al., New York, N.Y., Docket No. C–1971, July 12, 1971]

In the Matter of Barclay Home Products, Inc., and Barclay Home Products Sales Corp., Corporations, and Alex Buchman, Individually and as Officer of Said Corporations

Consent order requiring a New York City retail seller of general merchandise, including mattress pads, sheets, and pillowcases to cease representing that such products are flame retardant unless all exposed parts of such articles have been treated with a retardant finish.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Barclay Home Products, Inc., and Barclay Home Products Sales Corp., corporations, and respondent Alex Buchman, individually and as president of said

corporate respondents, and respondents' agents, representatives, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of mattress covers, mattress pads, sheets and pillow cases, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do worthwith cease and desist from representing directly or indirectly that said products are flame retardant, or have been treated with a flame retardant finish, and from utilizing any words or depictions of similar import or meaning in connection therewith, unless all uncovered or exposed parts (except sewing threads) will retard and resist flame, flare and smouldering, or have been treated with a finish which will retard and resist flame, flare and smouldering.

It is further ordered, That in all instances where respondents represent said products to be flame retardant or treated with a flame retardant finish, that warnings be provided in or on the packaging in immediate conjunction with said representations and in type or lettering of equal size and conspicuousness, and on a label affixed to the products securely and with sufficient permanency to remain in a conspicuous, clear and plainly legible condition, of any danger from flammability which may result if these products be dry cleaned or washed by other than the recommended means or in excess of a stated number of times.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed changes in the corporate respondents such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other changes in the corporations which may affect compliance obligations arising out of the order.

It is further ordered, That respondents deliver a copy of this order to cease and desist to all personnel of respondents responsible for the preparation, creation, production or publication of advertising, packaging or labeling of all products covered by this order.

It is further ordered, That respondents herein shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form of their compliance with this order.

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12051 Filed 8-18-71;8:47 am]

[Docket No. C-1982]

PART 13—PROHIBITED TRADE PRACTICES

Barnhart Import-Export Co., Inc., and Richard E. Caulk

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191) [Cease and desist order, Barnhart Import-Export Co., Inc., et al., Omaha, Nebr., Docket No. C-1982, July 20, 1971]

In the Matter of Barnhart Import-Export Co., Inc., a Corporation, and Richard E. Caulk, Individually and as an Officer of Said Corporation

Consent order requiring an Omaha, Nebr., importer of general merchandise, including fabrics composed of acetate and nylon, to cease violating the Flammable Fabrics Act by importing or selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That the respondents Barnhart Import-Export Co., Inc., a corporation, and its officers, and Richard E. Caulk, individually and as an officer of said corporation, and respondents' representatives, agents, and employees, directly or through any corporate or other device, do forthwith cease and desist from selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported in commerce, or selling or delivering after sale or shipment in commerce, any product, fabric, or related material; or manufacturing for sale, selling or offering for sale, any product made of fabric or related material which has been shipped or received in commerce as "commerce," "product," "fabric," and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric, or related material fails to conform to an applicable standard or regulation issued, amended or continued in effect, under the provisions of the aforesaid Act.

It is further ordered, That respondents notify all of their customers who have purchased or to whom have been delivered the fabric which gave rise to the complaint, of the flammable nature of said fabric and effect the recall of said fabric from such customers.

It is further ordered, That the respondents herein either process the fabric which gave rise to the complaint so as to bring it into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said fabric.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this order, file with the Commission a special report in writing setting forth the respondents' intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the fabric which gave rise to the complaint, (2) the amount of said fabric in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said fabric and effect the recall of said fabric from customers, and of the results thereof, (4) any disposition of said fabric since May 28, 1970, and (5) any action taken or proposed to be taken to bring said fabric into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended or destroy said fabric, and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of two ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondents shall submit samples of not less than one square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent, such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of this order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12052 Filed 8-18-71;8:47 am]

[Docket No. C-1966]

PART 13—PROHIBITED TRADE PRACTICES

Gerald Blanchard et al.

Subpart—Advertising falsely or misleadingly: § 13.70 *Fictitious or misleading guarantees;* § 13.155 *Prices:* 13.155-10 *Bait;* 13.155-35 Discount savings; 13.155-40 Exaggerated as regular and customary; § 13.157 *Prize contests;* § 13.160 *Promotional sales plans;* § 13.240 *Special or limited offers;* § 13.260 *Terms and conditions.* Subpart—Furnishing means and instrumentalities of misrepresentation or deception: § 13.1055 *Furnishing means and instrumentalities of misrepresentation or deception.* Subpart—Misrepresenting oneself and goods—Goods: § 13.1647 *Guarantees;* § 13.1705 *Prize contests;* § 13.1747 *Special or limited offers;* § 13.1760 *Terms and conditions;*

§ 13.1760–50 Sales contract; Misrepresenting oneself and goods—Prices: § 13.1779 *Bait;* § 13.1805 *Exaggerated as regular and customary.* Subpart—Neglecting unfairly or deceptively, to make material disclosure: § 13.1882 *Prices;* § 13.1892 *Sales contract, right-to-cancel provision;* § 13.1905 *Terms and conditions;* § 13.1905–50 Sales contract.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Gerald Blanchard et al., Memphis, Tenn., Docket No. C–1966, July 7, 1971]

In the Matter of Gerald Blanchard, an Individual, Trading and Doing Business as Domestic Sewing Center, and Formerly Trading and Doing Business as National Electronics and as National Electronics Distributors

Consent order requiring a Memphis, Tenn., individual selling and distributing new and used sewing machines and other merchandise to cease using deceptive games of chance, misrepresenting the customary retail price of his merchandise, failing to maintain records to support savings claims, using "bait" methods of selling, implying that articles offered for sale have been repossessed, misusing the word "automatic" to describe any sewing machine, falsely guaranteeing any of his products, failing to notify purchaser that his promissory note may be discounted to a finance company, and making any sales or credit instrument which shall become effective prior to midnight of the third day after execution.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent Gerald Blanchard, an individual, trading and doing business as Domestic Sewing Center, and formerly trading and doing business as National Electronics and as National Electronics Distributors or under any other trade name or names, and respondent's agents, representatives and employees, directly or through any corporate or other device, in connection with the advertising, offering for sale, sale or distribution of sewing machines or other products or services, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing, directly or by implication, that names of winners are obtained through drawings, contests or by chance when all of the names selected are not chosen by lot; or misrepresenting, in any manner, the method by which names are selected.

2. Representing, directly or by implication, that a sweepstakes or other type of game of chance is being conducted to determine a winner or winners of a prize or prizes, unless such sweepstakes or other type of game of chance is in fact designed to select a winner or winners of a bona fide prize or prizes.

3. Representing, directly or by implication, that awards or prizes are of a certain value or worth when recipients thereof are not in fact benefited by or do not save the amount of the represented value of such awards or prizes.

4. Representing, directly or by implication, that any amount is respondent's usual and customary retail price for an article of merchandise, product or service when such amount is in excess of the price or prices at which such article of merchandise, product or service has been sold or offered for sale in good faith by respondent at retail for a reasonably substantial period of time in the recent, regular course of his business.

5. Representing, directly or by implication, that any savings, discount, credit or allowance is given purchasers as a reduction from respondent's selling price for a specified article of merchandise, product or service unless such selling price is the amount at which said article of merchandise, product or service has been sold or offered for sale in good faith by respondent at retail for a reasonably substantial period of time in the recent, regular course of his business.

6. Using the words "extra savings", "example of your savings" or any other words or word of similar import or meaning as descriptive of any price amount; provided, however, that nothing herein shall be construed to prohibit the use of such words or word where such price constitutes a substantial reduction from the price at which an article of merchandise, product or service was sold or offered for sale in good faith by respondent at retail for a reasonably substantial period of time in the recent, regular course of his business.

7. Failing to maintain adequate records (a) which disclose the facts upon which any savings claims, including former pricing claims and comparative value claims, and similar representations of the type described in paragraphs 3 through 6 of this order are based, and (b) from which the validity of any savings claims and comparative value claims, and similar representations of the type described in paragraphs 3 through 6 of this order can be determined.

8. Representing, directly or by implication, that an offer of any article of merchandise, product or service is, (a) limited as to time; (b) made to a limited number of persons; or (c) restricted or limited in any other manner, unless such represented limitations or restrictions were actually in force and in good faith adhered to.

9. Advertising or offering any products for sale for the purpose of obtaining leads or prospects for the sale of different products unless the advertised products are capable of adequately performing the function for which they are offered and respondent maintains an adequate and readily available stock of said products.

10. Disparaging in any manner or refusing to sell any product advertised.

11. Using any advertising, sales plan or procedure involving the use of false, deceptive or misleading statements or representations which are designed to obtain leads or prospects for the sale of other merchandise.

12. Representing, directly or by implication, that any products or services are offered for sale when such offer is not a bona fide offer to sell said products or services.

13. Representing, directly or by implication, that any article of merchandise or product has been repossessed, has been partially paid for by the previous purchaser or is being offered for sale for the unpaid balance of the purchase price, unless such representations are true and factual; or misrepresenting, in any manner, the status, kind, quality, or price of an article of merchandise or product being offered.

14. Using the word "automatic" or any other word or term of similar import or meaning to describe any sewing machine either in its entirety or as to its overall function or operation, or using any illustration or depiction which represents that such a machine is automatic in its entirety or as to its overall function or operation; *Provided, however,* That nothing herein shall be construed to prohibit the use of the word or term "automatic" in describing a sewing machine's specific attachment or component or function thereof, which after activation and by self-operation, will perform without human intervention the mechanical function indicated.

15. Representing, directly or by implication, that respondent's products are guaranteed unless the nature, extent and duration of the guarantee, the identity of the guarantor and the manner in which the guarantor will perform thereunder are clearly and conspicuously disclosed in immediate conjunction therewith; and unless respondent does in fact perform each of his obligations directly or impliedly represented under the terms of such guarantee.

16. Failing to disclose orally prior to the time of sale of any article of merchandise, product or service that an instrument of indebtedness executed by a purchaser may, at respondent's option and without notice to the purchaser, be discounted, negotiated or assigned to a finance company or other third party to which the purchaser will thereafter be indebted and against which the purchaser's claims or defenses may not be available.

17. Failing to obtain their customers' signed statement saying that they have received, read and understood the following:

IMPORTANT NOTICE

If you are obtaining credit in connection with this contract, you will be required to sign a promissory note. This note may be purchased by a bank, finance company, or any other third party. If it is purchased by another party, you will be required to make

your payments to the purchaser of the note. You should be aware that if this happens, you may have to pay the note in full to the new owner of the note even if this contract is not fulfilled.

18. (a) Contracting for any credit sale, whether in the form of a trade acceptance, conditional sales contract, promissory note, or otherwise, which shall become binding on the buyer prior to midnight of the third day, excluding Sundays and legal holidays, after date of execution.

(b) Negotiating any conditional sales contract, promissory note, trade acceptance, or other instrument of indebtedness to a finance company or other third party prior to midnight of the third day, excluding Sundays and legal holidays, after the date of execution by the buyer.

19. Placing in the hands of others any means or instrumentalities whereby they may mislead purchasers or prospective purchasers as to any of the matters or things prohibited by this order.

It is further ordered, That the respondent herein shall forthwith deliver a copy of this order to cease and desist to all present and future salesmen or other persons engaged in the sale of respondent's merchandise, products or services, and shall secure from each such salesman or other person a signed statement acknowledging receipt of said order.

It is further ordered, That the respondent shall notify the Commission within fifteen (15) days subsequent to any change in this business organization such as dissolution, assignment, incorporation or sale resulting in the emergence of a successor corporation or partnership or any other change which may affect compliance obligations arising out of this order.

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

Issued: July 7, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12053 Filed 8-18-71;8:47 am]

[Docket No. C-1969]

PART 13—PROHIBITED TRADE PRACTICES

Tommy M. Buffington et al.

Subpart—Advertising falsely or misleadingly: § 13.155 *Prices:* 13.155-35 Discount savings; 13-155-40 Exaggerated as regular and customary; 13.155-50 Forced or sacrifice sales; 13.155-100 Usual as reduced, special, etc. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1882 *Prices.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Tommy M. Buffington et al., Littleton, Colo., Docket No. C-1969, July 12, 1971]

In the Matter of Tommy M. Buffington, an Individual Doing Business as T. Buff Sales and T. Buff & Associates

Consent order requiring a Littleton, Colo., individual engaged in the business of an advertising and promotional consultant for operators of furniture and other retail stores to cease misrepresenting the customary retail price of his customers' merchandise, deceptively using the words "half price" and "less than half price," using such words as "unprecedented public sale" and similar expressions to import distress selling, and misrepresenting savings available to purchasers.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent Tommy M. Buffington, an individual doing business as T. Buff Sales, T. Buff & Associates, or under any other name or names, and respondent's agents, representatives and employees, directly or through any corporate or other device, in connection with the advertising, offering for sale, sale or distribution of furniture or other articles of merchandise, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing or causing to be represented, directly or by implication, that any amount, accompanied or unaccompanied by descriptive language, is a retailer's usual and customary retail price of merchandise unless said amount is the price at which the merchandise has in fact been usually and customarily sold or offered for sale in good faith by such retailer in the recent regular course of business.

2. Using or causing to be used the words "half price", "less than half price", "up to 78 percent off", or words or symbols of comparable import or meaning, except in specific reference to articles usually and customarily sold or offered for sale in good faith by the advertising retailer, in the recent regular course of business, at prices not less than the indicated multiple of the offering price so described or alluded to.

3. Using or causing to be used the words "Unprecedented Public Sale", "Forced to Sell Regardless of Costs or Losses", "Up for Public Grabs", or other words or symbols imparting circumstances of distress, unless the merchandise so described or alluded to has been reduced in price, by an amount or proportion of practical significance to customers and prospective customers, from the actual bona fide price or prices at which it has been usually and customarily sold or offered for sale in good faith by the advertising retailer in the recent, regular course of business.

4. Misrepresenting or causing to be misrepresented in any manner that savings are available to purchasers of a retailer's merchandise, or the amount of such savings.

5. Representing or causing to be represented in advertising that any article is for sale at a stated offering price when such article is not, in fact, conspicuously and readily available for retail purchase at such price at the advertised premises.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12054 Filed 8-18-71;8:47 am]

[Docket No. C-1983]

PART 13—PROHIBITED TRADE PRACTICES

David Banash & Son, Inc., and Lee A. Banash

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191) [Cease and desist order, David Banash & Son, Inc., et al., Boston, Mass., Docket No. C-1983, July 20, 1971]

In the Matter of David Banash & Son, Inc., a Corporation, and Lee A. Banash, Individually and as an Officer of Said Corporation

Consent order requiring a Boston, Mass., importer and seller of women's and misses' wearing apparel and fashion accessories, including ladies' scarves, to cease violating the Flammable Fabrics Act by importing and selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That the respondents David Banash & Son, Inc., a corporation, and its officers, and Lee A. Banash, individually and as an officer of said corporation, and respondents' representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported in commerce, or selling or delivering after sale or shipment in commerce, any product, fabric, or related material; or manufacturing for sale, selling or offering for sale, any product made of fabric or related material which has been shipped or received in commerce as "commerce", "product", "fabric" and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric, or related material fails to conform to an applicable standard or regulation issued, amended or continued in effect, under the provisions of the aforesaid Act.

It is further ordered, That respondents notify all of their customers who

have purchased or to whom have been delivered the products which gave rise to the complaint, of the flammable nature of said products and effect the recall of said products from such customers.

It is further ordered, That the respondents herein either process the products which gave rise to the complaint so as to bring them into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this order, file with the Commission a special report in writing setting forth the respondents' intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the products which gave rise to the complaint, (2) the number of said products in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said products and effect the recall of said products from customers, and of the results thereof, (4) any disposition of said products since August 31, 1970, and (5) any action taken or proposed to be taken to bring said products into conformance with the applicable standard of flammability under the Flammable Fabrics Acts, as amended, or destroy said products, and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of two ounces or less per square yard, or any product, fabric, or related material having a raised fiber surface. Respondents shall submit samples of not less than one square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent, such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of this order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12055 Filed 8-18-71;8:48 am]

[Docket No. C-1977]

PART 13—PROHIBITED TRADE PRACTICES

Franshaw, Inc., et al.

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191) [Cease and desist order, Franshaw, Inc., et al., New York, N.Y., Docket No. C-1977, July 20, 1971]

In the Matter of Franshaw, Inc., a Corporation Doing Business Under its Own Name and Under the Trade Name Whitehouse Accessories, and Abraham Shamah, Norma Shamah, Joseph Saff, and Murray Mizrachi, Individually and as Officers of Said Corporation.

Consent order requiring a New York City importer and distributor of wearing apparel, including ladies' scarves, to cease violating the Flammable Fabrics Act by importing and selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Franshaw, Inc., a corporation doing business under its own name and under the trade name Whitehouse Accessories, and its officers, and Abraham Shamah, Norma Shamah, Joseph Saff and Murray Mizrachi, individually and as officers of said corporation, and respondents' representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from manufacturing for sale, selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported, in commerce, or selling or delivering after sale or shipment in commerce any product, fabric, or related material; or manufacturing for sale, selling or offering for sale any product made of fabric or related material which has been shipped or received in commerce, as "commerce," "product," "fabric" and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric or related material fails to conform to any applicable standard or regulation issued, amended or continued in effect, under the provisions of the aforesaid Act.

It is further ordered, That respondents notify all of their customers who have purchased or to whom have been delivered the products which gave rise to this complaint of the flammable nature of said products, and effect recall of said products from such customers.

It is further ordered, That the respondents herein either process the products which gave rise to the complaint so as to bring them into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products.

It is further ordered, That the respondents herein shall within ten (10) days after service upon them of this order, file with the Commission a special report in writing setting forth the respondents' intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the products which gave rise to the complaint, (2) the number of said products in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said products and effect the recall of said products from customers, and of the results thereof, (4) any disposition of said products since October 16, 1969, and (5) any action taken or proposed to be taken to bring said products into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products, and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of 2 ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondents shall submit samples of not less than 1 square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12056 Filed 8-18-71;8:48 am]

[Docket No. C-1984]

PART 13—PROHIBITED TRADE PRACTICES

Mrs. S. E. Katz and S. E. Katz

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191) [Cease and desist order, Mrs. S. E. Katz et al., St. Louis, Mo., Docket No. C-1984, July 20, 1971]

In the Matter of Mrs. S. E. Katz, an Individual Trading as S. E. Katz

Consent order requiring a St. Louis, Mo., individual engaged in the sale and distribution of textile fiber products, including scarves, to cease violating the Flammable Fabrics Act by importing and selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent Mrs. S. E. Katz, individually and trading as S. E. Katz or any other name or names, and respondent's representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported in commerce, or selling or delivering after sale or shipment in commerce, any product, fabric or related material; or selling or offering for sale any product made of fabric or related material which has been shipped or received in commerce, as "commerce", "product", "fabric" and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric or related material fails to conform to any applicable standard or regulation continued in effect, issued or amended under the provisions of the aforesaid Act.

It is further ordered, That respondent notify all of her customers who have purchased or to whom have been delivered the products which gave rise to this complaint, of the flammable nature of said products and effect recall of said products from such customers.

It is further ordered, That the respondent herein either process the products which gave rise to the complaint so as to bring them into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products.

It is further ordered, That the respondent herein shall, within ten (10) days after service upon her of this order, file with the Commission a special report in writing setting forth the respondent's intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the products which gave rise to the complaint, (2) the number of said products in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said products and effect recall of said products from customers, and of the results thereof, (4) any disposition of said products since September 20, 1970, and (5) any action taken or proposed to be taken to bring said products into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products and the results of such action. Such report shall further inform the Commission as to whether respondent has in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of 2 ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondent shall submit samples of not less than 1 square yard in size of any such product, fabric, or related material with this report.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12058 Filed 8-18-71;8:48 am]

[Docket No. C-1980]

PART 13—PROHIBITED TRADE PRACTICES

Korner Fabrics, Inc., and Sam and David Korner

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191) [Cease and desist order, Korner Fabrics, Inc., et al., New York, N.Y., Docket No. C-1980, July 20, 1971]

In the Matter of Korner Fabrics, Inc., a Corporation, and Sam Korner and David Korner, Individually and as Officers of Said Corporation

Consent order requiring a New York City seller and distributor of fabrics, including certain cotton white organdy fabrics, to cease violating the Flammable Fabrics Act by importing or selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Korner Fabrics, Inc., a corporation, and its officers, and Sam Korner and David Korner, individually and as officers of said corporation, and respondents' representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported in commerce, or selling or delivering after sale in commerce any product, fabric, or related material; or manufacturing for sale, selling or offering for sale, any product made of fabric or related material which has been shipped or received in commerce, as "commerce", "product", "fabric" and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric, or related material fails to conform to an applicable standard or regulation issued, amended or continued in effect, under the provisions of the aforesaid Act.

It is further ordered, That respondents notify all of their customers who have purchased or to whom have been delivered the fabrics which gave rise to the complaint of the flammable nature of such fabrics and effect recall of such fabrics from said customers.

It is further ordered, That the respondents herein either process the products, fabric, or related material which gave rise to the complaint so as to bring them into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said products, fabric, or related material.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this Order, file with the Commission a special report in writing setting forth the respondents' intentions as to compliance with this Order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the fabrics which gave rise to the complaint, (2) the amount of said fabrics in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said fabrics, and effect the recall of said fabrics from customers, and of the results thereof, (4) any disposition of said fabrics since April 8, 1970, in the case of Quality 9800 and since February 10, 1970 in the case of Quality 8805 and (5) any action taken or proposed to be taken to bring said fabrics into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said fabrics and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of 2 ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondents shall submit samples of not less than 1 square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment, or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries, or any other change in the corporation which may affect compliance obligations arising out of this order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12059 Filed 8-18-71;8:48 am]

[Docket No. C-1973]

PART 13—PROHIBITED TRADE PRACTICES

Montgomery Ward & Co., Inc.

Subpart—Advertising falsely or misleadingly: § 13.170 *Qualities or properties of product or service*: 13.170-40 Fire-extinguishing or fire-resistant.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Montgomery Ward & Co., Inc., Chicago, Ill., Docket No. C-1973, July 12, 1971]

In the Matter of Montgomery Ward & Co., Inc., a Corporation

Consent order requiring the third largest retail merchandiser in the country with headquarters in Chicago, Ill., to cease misrepresenting that its mattress pads, sheets, and pillow cases are flame retardant unless all exposed parts of such articles have been treated with a retardant finish.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent, Montgomery Ward & Co., Inc., a corporation, its officers, representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of mattress covers, mattress pads, sheets and pillow cases, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from representing directly or indirectly that said products are flame retardant, or have been treated with a flame retardant finish, and from utilizing any words or depictions of similar import or meaning in connection therewith, unless all uncovered or exposed parts (except sewing threads) will retard and resist flame, flare and smouldering, or have been treated with a finish which will retard and resist flame, flare and smouldering.

It is further ordered, That in all instances where respondent represents said products to be flame retardant or treated with a flame-retardant finish, that warnings be provided in or on the packaging in immediate conjunction with said representations and in type or lettering of equal size and conspicuousness, and on a label affixed to the products securely and with sufficient permanency to remain in a conspicuous, clear and plainly legible condition, of any danger from flammability which may result if these products be dry cleaned or washed by other than the recommended means or in excess of a stated number of times.

It is further ordered, That respondent make every reasonable effort to immediately notify in writing all of its customers who have purchased or to whom have been delivered the mattress pads which gave rise to this complaint to alert them to the fact that only the top and skirt portions have been treated with the flame retardant finish.

It is further ordered, That respondent notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment, or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That respondent deliver a copy of this order to cease and desist to all personel of respondent responsible for the preparation, creation, production or publication of advertising, packaging or labeling of all products covered by this order.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12060 Filed 8-18-71;8:48 am]

[Docket No. C-1968]

PART 13—PROHIBITED TRADE PRACTICES

National Furniture Stores, Inc., et al.

Subpart—Advertising falsely or misleadingly: § 13.155 *Prices:* 13.155-35 Discount savings; 13.155-40 Exaggerated as regular and customary; 13.155-50 Forced or sacrifice sales; 13.155-100 Usual as reduced, special, etc. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1882 *Prices.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, National Furniture Stores, Inc., et al., Spokane, Wash., Docket No. C-1968, July 12, 1971]

In the Matter of National Furniture Stores, Inc., a Corporation, and Arnold W. Barnes and Leonard St. Marie, Individually and as Officers of Said Corporation

Consent order requiring a Spokane, Wash., seller and distributor of furniture and other merchandise to cease misrepresenting the customary retail price of its merchandise, deceptively using the words "half price" and "less than half price," using such words as "unprecedented public sale" and similar expressions to import distress selling, misrepresenting savings available to purchasers, and failing to maintain records adequate to justify pricing claims.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents National Furniture Stores, Inc., a corporation, and their officers, and Arnold W. Barnes and Leonard St. Marie, individually and as officers of said corporation, and respondents' agents, representatives, and employees, directly or through any corporate or other device, in connection with the advertising, offering for sale, sale or distribution of furniture or other articles of merchandise, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing directly or by implication that any amount, accompanied or unaccompanied by descriptive language, is respondents' usual and customary retail price of merchandise unless such amount is the price at which the merchandise has in fact been usually and customarily sold at retail by respondents in the recent regular course of their business.

2. Using the words "half price", "less than half price", "up to 78 percent off", or words or symbols of comparable import and meaning, except in specific reference to articles which have been sold or offered for sale in good faith for a reasonably substantial period of time, by respondents, in the recent regular course of business, at prices not less than the indicated multiple of the offering price so described or alluded to.

3. Using the words "Unprecedented Public Sale", "Forced to Sell Regardless of Costs or Losses", "Up for Public Grabs", or other words or symbols importing circumstances of distress, unless the merchandise so described or alluded to has been reduced in price, by an amount or proportion of practical significance to respondents' customers and prospective customers, from the actual bona fide price or prices at which it has been offered for sale in good faith by respondents for a reasonably substantial period of time in the recent, regular course of their business.

4. Misrepresenting in any manner that savings are available to purchasers of respondents' merchandise, or the amount of such savings.

5. Failing to maintain, for at least 6 months after publication and dissemination of all advertising they are relied upon to support, business records (a) which disclose the facts upon which are based any and all savings claims by or for respondents, including comparisons to respondents' former prices and to trade area prices or values of the same or comparable merchandise, and similar representations of the type described in paragraphs 1–4 of this order, and (b) from which the validity of any and all such savings claims and representations can be determined.

6. Representing in advertising that any article is for sale at a stated offering price when such article is not, in fact, conspicuously and readily available for retail purchase at such price at respondents' advertised premises.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

It is further ordered, That respondents notify the Commission at least thirty (30) days prior to any proposed change in the corporate respondent such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD,
Acting Secretary.

[FR Doc.71-12061 Filed 8-18-71;8:48 am]

[Docket No. C-1967]

PART 13—PROHIBITED TRADE PRACTICES

Nelson James, Inc., et al.

Subpart—Advertising falsely or misleadingly: § 13.55 *Demand, business or other opportunities;* § 13.60 *Earnings and profits;* § 13.125 *Limited offers or supply;* § 13.260 *Terms and conditions.* Subpart—Misrepresenting oneself and goods—Goods: § 13.1610 *Demand for or business opportunities;* § 13.1615 *Earnings and profits;* § 13.1760 *Terms and conditions.* Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1905 *Terms and conditions.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Nelson James, Inc., et al., San Mateo, Calif., Docket No. C-1967, July 7, 1971]

In the Matter of Nelson James, Inc., a Corporation, Doing Business as Spectrum Pens, and Nelson James Division of R. B. Springer & Co., Inc., a Copartnership, and Tiffany Writing Instruments, Inc., a Corporation, and Glen M. Nelson, and James R. DeGraw, Individually and as Copartners in Said Copartnership and as Officers of Said Corporations

Consent order requiring a San Mateo, Calif., corporation engaged in the advertising and selling of distributorships to sell pens to cease understating the amount of money required for its distributorships, exaggerating profits to prospective buyers, failing to disclose in its advertising that it is subject to an FTC consent order, exaggerating the consumer demand for its pens, and misrepresenting that the franchises are limited in number or that the pens are easy to sell; respondents must also disclose to future investors in any business venture for ten (10) years the amount of their unpaid debts, and notify the Commission of plans to enter any contemplated business.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Nelson James, Inc., a corporation, Nelson James Division of R. B. Springer & Co., Inc., a copartnership, Tiffany Writing Instruments, Inc., a corporation, and Glen M. Nelson and James R. DeGraw, individually and as copartners in said copartnership and as officers in said corporations, and respondents' agents, representatives, and employees, directly or through any corporate or other device, in connection with the advertising, offering for sale, or sale of Spectrum Pen or Tiffany Pen distributorships or any other distributorships, franchises, or investment opportunities, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist, directly or by implication, from:

(1) Representing that any certain amount of money required is the total amount required, when additional sums of money are necessary.

(2) Representing or projecting returns or profits to investors that are not the actual average returns or profits of all investors for the preceding 12-month period.

(3) Offering such distributorships, franchises, or other investment opportunities for sale without disclosing in all advertisements and sales presentations that respondents are subject to a Federal Trade Commission Consent Order Agreement, and affording an opportunity to each investor to read the Agreement, with the proposed complaint attached prior to entering into any agreements or accepting any money from them.

(4) Misrepresenting that there is a consumer demand for their products or services, or misrepresenting the character or extent of advertising used to promote a demand for respondents' products or services.

(5) Representing that distributorships, franchises, or investment opportunities are limited in number, or that the applicant must have qualifications other than financial, or that exclusive geographical areas are granted.

(6) Representing that their method of operation is unique or secret, or that their products or services are easy to sell.

It is further ordered, That respondents:

(7) Disclose to any prospective investors in future business ventures which respondents may enter into for the next 10 years that they left an aggregate of $277,768 in unpaid debts as a result of the Spectrum and Tiffany operations.

(8) When entering into any business in a financial, managerial, or sales capacity, involving mail-order sales, door-to-door sales, or other forms of direct selling, or any business involving the sale of distributorships, franchises, memberships, or services, or any business utilizing multilevel sales or marketing techniques, during the 10 years following the date of this order, notify the Commission of their plans and intentions before entering into the contemplated business endeavor.

(9) Notify the Commission at least 30 days prior to any proposed change in the corporate respondents, such as dissolution, assignment, or sale, resulting in the emergence of a successor corporation or corporations, the creation or dissolution of subsidiaries, or any other change in the corporations which may affect compliance obligations arising out of this order.

(10) Distribute a copy of this Consent Order Agreement to each advertising agent or agency with which they do business, directly or indirectly, and do likewise with any such person or organization with which it does business in the future, immediately upon beginning such undertaking.

(11) Shall, within sixty (60) days after service upon it of this order, file with the Commission a report, in writing, setting forth in detail the manner and form in which it has complied with this order.

Issued: July 7, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD,
Acting Secretary.

[FR Doc.71-12057 Filed 8-18-71;8:48 am]

[Docket No. C-1972]

PART 13—PROHIBITED TRADE PRACTICES

PRF Corp. and Perfect Fit Industries, Inc.

Subpart—Advertising falsely or misleadingly: § 13.170 *Qualities or properties of product or service:* 13.170–40 Fire-extinguishing or fire-resistant.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, PRF Corporation et al., New York, N.Y., Docket No. C-1972, July 12, 1971]

In the Matter of PRF Corporation, a Corporation, Doing Business as Perfect Fit Industries, Inc.

Consent order requiring a New York City manufacturer and seller of home furnishings, including mattress pads, sheets, and pillow cases to cease representing that such products are flame retardant unless all exposed parts of such articles have been treated with a retardant finish.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That the respondent PRF Corp., a corporation doing business as Perfect Fit Industries, Inc., directly or through any corporate or other device in connection with the offering for sale, sale, and distribution of mattress covers, mattress pads, sheets and pillow cases, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from representing directly or indirectly that said products are flame retardant, or have been treated with a flame retardant finish, and from utilizing any words or depictions of similar import or meaning in connection therewith, unless all uncovered or exposed parts (except sewing threads) will retard and resist flame, flare and smouldering, or have been treated with a finish which will retard and resist flame, flare and smouldering.

It is further ordered, That in all instances where respondent represents said products to be flame retardant or treated with a flame retardant finish, that warnings be provided in or on the packaging in immediate conjunction with said representations and in type or lettering of equal size and conspicuousness, and on a label affixed to the products securely and with sufficient permanency to remain in a conspicuous, clear, and plainly legible condition, of any danger from flammability which may result if these products be dry cleaned or washed by other than the recommended means or in excess of a stated number of times.

It is further ordered, That respondent make every reasonable effort to immediately notify in writing all of its customers who have purchased or to whom have been delivered the mattress pads which gave rise to this complaint to alert them to the fact that only the top and skirt portions have been treated with the flame-retardant finish.

It is further ordered, That respondent notify the Commission at least 30 days prior to any proposed changes in the corporate respondent such as dissolution, assignment, or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other changes in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That respondent deliver a copy of this order to cease and desist to all personnel of respondent responsible for the preparation, creation, production or publication of advertising, packaging, or labeling of all products covered by this order.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12062 Filed 8-18-71;8:48 am]

[Docket No. C-1970]

PART 13—PROHIBITED TRADE PRACTICES

R. H. Macy & Co., Inc.

Subpart—Advertising falsely or misleadingly: § 13.170 *Qualities or properties of product or service:* 13.170-40 Fire-extinguishing or fire-resistant.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, R. H. Macy & Co., Inc., New York, N.Y., Docket No. C-1970, July 12, 1970]

In the Matter of R. H. Macy & Co., Inc., a Corporation

Consent order requiring a New York City department store with branches in other States to cease representing that its mattress pads, covers, and pillowcases are flame retardant unless al exposed parts of such articles are treated with a retardant finish.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent, R. H. Macy & Co., Inc., a corporation, its officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution of mattress covers, mattress pads, sheets, and pillow cases, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from representing directly or indirectly that said products are flame retardant, or have been treated with a flame retardant finish, and from utilizing any words or depictions of similar import or meaning in connection therewith, unless all uncovered or exposed parts (except sewing threads) will retard and resist flame, flare and smouldering, or have been treated with a finish which will retard and resist flame, flare, and smouldering.

It is further ordered, That in all instances where respondent represents said products to be flame retardant or treated with a flame-retardant finish, warnings be provided in or on the packaging in immediate conjunction with said representations and in type or lettering of equal size and conspicuousness, and on a label affixed to the said products securely and with sufficient permanency to remain in a conspicuous, clear, and plainly legible condition, of any danger from flammability which may result if these products be dry cleaned or washed by other than the recommended means or in excess of a stated number of times.

It is further ordered, That respondent make every reasonable effort to immediately notify in writing all of its customers who have purchased or to whom have been delivered the mattress pads which gave rise to this complaint to alert them to the fact that only the top and skirt portions have been treated with the flame-retardant finish.

It is further ordered, That respondent notify the Commission at least 30 days prior to any proposed changes in the corporate respondent such as dissolution, assignment, or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other changes in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That respondent deliver a copy of this order to cease and desist to all personnel of respondent responsible for the preparation, creation, production, or publication of advertising, packaging, or labeling of all products covered by this order.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12063 Filed 8-18-71;8:48 am]

[Docket No. C-1974]

PART 13—PROHIBITED TRADE PRACTICES

R. L. Drake Co.

Subpart—Discriminating in price under section 2, Clayton Act—Price discrimination under 2(a): § 13.730 *Customer classification.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 2, 49 Stat. 1526; 15 U.S.C. 13) [Cease and desist order, R. L. Drake Co., Miamisburg, Ohio, Docket No. C-1974; July 12, 1971]

In the Matter of R. L. Drake Company, a Corporation

Consent order requiring a Miamisburg, Ohio, manufacturer and seller of amateur radio equipment to cease discriminating in the price of such products in violation of section 2(a) of the Clayton Act by selling to any purchaser at net prices higher than the net prices charged any competing purchaser.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent R. L. Drake Co., a corporation, its officers, employees, agents and representatives, directly or through any corporate or other device, in or in connection with the sale of its amateur radio equipment in commerce, as "commerce" is defined in the Clayton Act, as amended, forthwith

cease and desist from discriminating, directly or indirectly, in the price of such amateur radio equipment of like grade and quality, by selling to any purchaser at net prices higher than the net prices charged any other purchaser competing in fact with such unfavored purchaser in the resale and distribution of such amateur radio equipment.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

It is further ordered, That respondent herein shall notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

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

Issued: July 12, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12064 Filed 8-18-71;8:48 am]

[Docket No. C-1978]

PART 13—PROHIBITED TRADE PRACTICES

Solex, Inc., et al.

Subpart—Importing, selling, or transporting flammable wear: §13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191)

In the Matter of Solex, Inc., a Corporation, and United Importers, Inc., a Corporation, and Henry Solomon, Cecelia Solomon, Haim M. Solomon, and David Mendelson, Individually and as Officers of Said Corporations

Consent order requiring a Detroit, Mich., importer and distributor of textile fiber products, including sweat shirts, to cease violating the Flammable Fabrics Act by importing and selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Solex, Inc., a corporation, and United Importers, Inc., a corporation, and their officers, and Henry Solomon, Cecelia Solomon, Haim M. Solomon and David Mendelson, individually and as officers of said corporations, and respondents' representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from manufacturing for sale, selling, offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported in commerce, or selling or delivering after sale or shipment in commerce, any product, fabric or related material, as "commerce", "product", "fabric", or "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric or related material, fails to conform to an applicable standard or regulation continued in effect, issued or amended under the provisions of the aforesaid Act.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this order, file with the Commission an interim special report in writing setting forth the respondents' intentions as to compliance with this order. This interim special report shall also advise the Commission fully and specifically concerning the identity of the product (sweat shirts) which gave rise to the complaint, (1) the amount of such product in inventory, (2) any action taken to notify customers of the flammability of such product and the results thereof and (3) any disposition of such product since January 12, 1970. Such report shall further inform the Commission whether respondents have in inventory any fabric, product or related material having a plain surface and made of silk, rayon and acetate, nylon and acetate, rayon, cotton, or combinations thereof, in a weight of 2 ounces or less per square yard, or fabric with a raised fiber surface made of cotton or rayon or combinations thereof. Respondents will submit samples of any such fabric, product or related material with this report. Samples of the fabric, product or related material shall be of not less than one square yard of material.

It is further ordered, That the respondents herein either process the product (sweat shirts) which gave rise to this complaint so as to bring it within the applicable flammability standards of the Flammable Fabrics Act, as amended, or destroy said product.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondents such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That the respondent corporations shall forthwith distribute a copy of this order to each of their operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12065 Filed 8-18-71;8:49 am]

[Docket No. C-1979]

PART 13—PROHIBITED TRADE PRACTICES

Strachman Associates, Inc., and Alex Strachman

Subpart—Importing, selling, or transporting flammable wear:

§ 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191)

[Cease and desist order, Strachman Associates, Inc., et al., New York, N.Y., Docket No. C-1979, July 20, 1971]

In the Matter of Strachman Associates, Inc., a Corporation, and Alex Strachman, Individually and as an Officer of Said Corporation

Consent order requiring a New York City importer and distributor of certain fabrics, including some designed to resemble wildcat fur or rabbit fur, to cease violating the Flammable Fabrics Act by importing and selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Strachman Associates, Inc., a corporation, and its officers, and Alex Strachman, individually and as an officer of said corporation, and respondents' representatives, agents, and employees, directly or through any corporate or any other device, do forthwith cease and desist from manufacturing for sale, selling or offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported, in commerce, or selling or delivering after sale or shipment in commence, any product, fabric, or related material; or manufacturing for sale, selling or offering for sale any product made of fabric or related material which has been shipped or received in commerce, as "commerce", "product", fabric", and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric or related material fails to conform to an applicable standard or regulation issued, amended, or continued in effect under the provisions of the aforesaid Act.

It is futher ordered, That respondents notify all of their customers who have purchased or to whom have been delivered the fabrics which gave rise to this complaint of the flammable nature of of said fabrics, and effect recall of said fabrics from such customers.

It is further ordered, That the respondents herein either process the fabrics which gave rise to the complaint so as to bring them within the applicable flammability standards of the Flammable Fabrics Act, as amended, or destroy said fabrics.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this order, file with the Commission a special

report in writing setting forth the respondents' intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning (1) the identity of the fabrics which gave rise to the complaint, (2) the amount of said fabrics in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said fabrics and effect the recall of said fabrics from customers, and of the results thereof, (4) any disposition of said fabrics since January 16, 1970 and (5) any action taken or proposed to be taken to bring said fabrics into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said fabrics, and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of two ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondents shall submit samples of not less than one square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That the respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12066 Filed 8-18-71;8:49 am]

[Docket No. C-1981]

PART 13—PROHIBITED TRADE PRACTICES

Stylecrest Fabrics, Ltd., and Irving Stern

Subpart—Importing, selling, or transporting flammable wear: § 13.1060 *Importing, selling, or transporting flammable wear.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended, 67 Stat. 111, as amended; 15 U.S.C. 45, 1191)

[Cease and desist order, Stylecrest Fabrics, Ltd., et al., New York, N.Y., Docket No. C-1981, July 20, 1971]

In the Matter of Stylecrest Fabrics, Ltd., a Corporation, and Irving Stern, Individually and as an Officer of Said Corporation

Consent order requiring a New York City seller and distributor of fabrics, including white cotton organdy fabrics, to cease violating the Flammable Fabrics Act by importing or selling any fabric which fails to conform to the standards of said Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Stylecrest Fabrics, Ltd., a corporation, and Irving Stern, individually and as an officer of said corporation, and respondents' representatives, agents and employees, directly or through any corporate or other device, do forthwith cease and desist from selling or offering for sale, in commerce, or importing into the United States, or introducing, delivering for introduction, transporting or causing to be transported, in commerce, or selling or delivering after sale or shipment in commerce any product, fabric, or related material; or manufacturing for sale, selling or offering for sale any product made of fabric or related material which has been shipped or received in commerce, as "commerce", "product", "fabric" and "related material" are defined in the Flammable Fabrics Act, as amended, which product, fabric or related material fails to conform to any applicable standard or regulation issued, amended or continued in effect, under the provisions of the aforesaid Act.

It is further ordered, That respondents notify all of their customers who have purchased or to whom have been delivered the fabric which gave rise to the complaint of the flammable nature of said fabric, and effect recall of said fabric from such customers.

It is further ordered, That the respondents herein either process the fabric which gave rise to the complaint so as to bring it into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said fabric.

It is further ordered, That the respondents herein shall, within ten (10) days after service upon them of this order, file with the Commission a special report in writing setting forth the respondents' intentions as to compliance with this order. This special report shall also advise the Commission fully and specifically concerning: (1) The identity of the fabric which gave rise to the complaint, (2) the amount of said fabric in inventory, (3) any action taken and any further actions proposed to be taken to notify customers of the flammability of said fabric and effect the recall of said fabric from customers and of the results thereof, (4) any disposition of said fabric since April 16, 1970, and (5) any action taken or proposed to be taken to bring said fabric into conformance with the applicable standard of flammability under the Flammable Fabrics Act, as amended, or destroy said fabric and the results of such action. Such report shall further inform the Commission as to whether or not respondents have in inventory any product, fabric, or related material having a plain surface and made of paper, silk, rayon and acetate, nylon and acetate, rayon, cotton or any other material or combinations thereof in a weight of two ounces or less per square yard, or any product, fabric or related material having a raised fiber surface. Respondents shall submit samples of not less than one square yard in size of any such product, fabric, or related material with this report.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent, such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of this order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12067 Filed 8-18-71;8:49 am]

[Docket No. C-1976]

PART 13—PROHIBITED TRADE PRACTICES

Zimet International Corp. and Jesse Zimet

Subpart—Invoicing products falsely: § 13.1108 *Invoicing products falsely:* 13.1108-45 Fur Products Labeling Act. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1852 *Formal regulatory and statutory requirements:* 13.1852-35 Fur Products Labeling Act.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; sec. 8, 65 Stat. 179; 15 U.S.C. 45, 69f) [Cease and desist order, Zimet International Corporation et al., New York, N.Y., Docket No. C-1976, July 20, 1971]

In the Matter of Zimet International Corp., a corporation, and Jesse Zimet, Individually, and as an Officer of Said Corporation

Consent order requiring a New York City wholesaler of furs to cease falsely or deceptively invoicing its furs or fur products.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondents Zimet International Corp., a corporation, and its officers and Jesse Zimet, individually and as an officer of said corporation, and respondents' representatives, agents, and employees, directly or through any corporate or other device, in connection with the introduction into commerce, or the sale, advertising or offering for sale in commerce, or the transportation or distribution in commerce, of any fur product; or in connection with the sale, advertising, offering for sale, transportation, or distribution of any fur product which is made in whole or in part of fur which has been shipped and received in commerce; or in connection with the introduction into commerce, or the sale, advertising, or offering for sale in commerce, or the transportation or distribution in commerce, of furs, as the terms "commerce," "fur", and "fur product" are defined in the Fur Products Labeling Act, do forthwith cease and desist from falsely or deceptively invoicing furs or fur products by:

1. Failing to furnish an invoice as the term "invoice" is defined in the Fur Products Labeling Act, showing in words and figures plainly legible all the information required to be disclosed by section 5(b)(1) of the Fur Products Labeling Act.

2. Representing, directly or by implication on invoices that the fur contained in fur products or furs is natural when such fur is pointed, bleached, dyed, tip-dyed or otherwise artificially colored.

It is further ordered, That respondents notify the Commission at least 30 days prior to any proposed change in the corporate respondent such as dissolution, assignment, or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered, That the respondent corporation shall forthwith distribute a copy of this order to each of its operating divisions.

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

Issued: July 20, 1971.

By the Commission.

[SEAL] PAUL M. TRUEBLOOD, *Acting Secretary.*

[FR Doc.71-12068 Filed 8-18-71;8:49 am]

PART 422—FAILURE TO POST MINIMUM RESEARCH OCTANE RATINGS ON GASOLINE DISPENSING PUMPS CONSTITUTES AN UNFAIR TRADE PRACTICE AND AN UNFAIR METHOD OF COMPETITION

Postponement of Effective Date

CROSS REFERENCE: For a document postponing the effective date of § 422.1, see F.R. Doc. 71-12232, Federal Trade Commission, 16 CFR Part 422, in the Proposed Rule Making section of this issue.

Title 32—NATIONAL DEFENSE

Chapter I—Office of the Secretary of Defense

SUBCHAPTER M—MISCELLANEOUS

PART 213—ACQUISITION OF MAJOR DEFENSE SYSTEMS

The Secretary of Defense has approved the following policy:

Sec.
213.1 Purpose.
213.2 Application.
213.3 Policy.
213.4 Related policy.

AUTHORITY: The provisions of this Part 213 issued under 5 U.S.C. 301, 552.

§ 213.1 Purpose.

This part establishes policy for major defense system acquisition in the Military Departments and Defense Agencies (referred to as DOD Components).

§ 213.2 Application.

This part applies to major programs, so designated by the Secretary of Defense/Deputy Secretary of Defense (referred to as SecDef). This designation shall consider

(a) Dollar value (programs which have an estimated RDT&E cost in excess of $50 million, or an estimated production cost in excess of $200 million);

(b) National urgency;

(c) Recommendations by DOD Component Heads or Office of Secretary of Defense (OSD) officials. In addition, the management principles in this Directive are applicable to all programs.

§ 213.3 Policy.

(a) *Mode of operation.* Successful development, production, and deployment of major defense systems are primarily dependent upon competent people, rational priorities, and clearly defined responsibilities. Responsibility and authority for the acquisition of major defense systems shall be decentralized to the maximum practicable extent consistent with the urgency and importance of each program. The development and production of a major defense system shall be managed by a single individual (program manager) who shall have a charter which provides sufficient authority to accomplish recognized program objectives. Layers of authority between the program manager and his Component Head shall be minimum. For programs involving two or more Components, the Component having dominant interest shall designate the program manager, and his charter shall be approved by the cognizant official within OSD. The assignment and tenure of program managers shall be a matter of concern to DOD Component Heads and shall reflect career incentives designed to attract, retain, and reward competent personnel.

(1) The DOD components are responsible for identifying needs and defining, developing and producing systems to satisfy those needs. Component heads are also responsible for contractor source selection unless otherwise specified by the SecDef on a specific program.

(2) The OSD is responsible for: (i) Establishing acquisition policy, (ii) assuring that major defense system programs are pursued in response to valid needs and (iii) evaluating policy implementation on each approved program.

(3) The OSD and DOD components are responsible for program monitoring, but will place minimum demands for formal reporting on the program manager. Nonrecurring needs for information will be kept to a minimum and handled informally.

(4) The SecDef will make the decisions which initiate program commitments or increase those commitments. He may redirect a program because of an actual or threatened breach of a program threshold stated in an approved Development Concept Paper (DCP). The DCP and the Defense Systems Acquisition Review Council (DSARC) will support the SecDef decisionmaking. These decisions will be reflected in the next submission of the Program Objective Memorandum (POM) by the DOD component.

(b) *Conduct of program.* Because every program is different, successful program conduct requires that sound judgment be applied in using the management principles of this part. Underlying specific defense system developments is the need for a strong and usable technology base. This base will be maintained by conducting research and advanced technology effort independent of specific defense systems development. Advanced technology effort includes prototyping, preferably using small, efficient design terms and a minimum amount of documentation. The objective is to obtain significant advances in technology at minimum cost.

(1) *Program initiation.* (i) Early conceptual effort is normally conducted at the discretion of the DOD component until such time as the DOD component determines that a major defense system program should be pursued. It is crucial that the right decisions be made during this conceptual effort; wrong decisions create problems not easily overcome later in the program. Therefore, each DOD component will designate a single individual, such as the Assistant Secretary for R. & D. to be responsible for conceptual efforts on new major programs.

(ii) The considerations which support the determination of the need for a system program, together with a plan for that program, will be documented in the DCP. The DCP will define program issues, including special logistics problems program objectives, program plans, performance parameters, areas of major risk, system alternative and acquisition strategy. The DCP will be prepared by the DOD component, following an agreement between OSD and that component on a DCP outline. The Director, Defense

Research and Engineering (DDR&E) (or the Assistant Secretary of Defense (Telecommunications) for his programs) has the basic responsibility for coordination of inputs for the DCP and its submittal to the DSARC for consideration and to the SecDef for subsequent decision. If approved, the program will be conducted within the DCP threshold.

(2) *Full-scale development.* When the DOD component is sufficiently confident that program worth and readiness warrant commitment of resources to full-scale development, it will request a SecDef decision to proceed. At that time, the DSARC will normally review program progress and suitability to enter this phase and will forward its recommendations to the SecDef for final decision. Such review will confirm

(i) The need for the selected defense system in consideration of threat, system alternatives, special logistics needs, estimates of development costs, preliminary estimates of life cycle costs and potential benefits in context with overall DOD strategy and fiscal guidance;

(ii) That development risks have been identified and solutions are in hand; and

(iii) Realism of the plan for full-scale development.

(3) *Production/deployment.* When the DOD component is sufficiently confident that engineering is complete and that commitment of substantial resources to production and deployment is warranted, it will request a SecDef decision to proceed. At that time, the DSARC will again review program progress and suitability to enter substantial production/deployment and forward its recommendations to the SecDef for final decision. Such review will confirm

(i) The need for producing the defense system in consideration of threat, estimated acquisition and ownership costs and potential benefits in context with overall DOD strategy and fiscal guidance;

(ii) That a practical engineering design, with adequate consideration of production and logistics problems is complete;

(iii) That all previously identified technical uncertainties have been resolved and that operational suitability has been determined by test and evaluation; and

(iv) The realism of the plan for the remainder of the program. Some production funding for long lead material or effort may be required prior to the production decision. In such cases, the SecDef will decide whether a DSARC review and revised DCP are required. In any event, full production go-ahead will be authorized by approval of the DCP.

(c) *Program considerations.* (1) System need shall be clearly stated in operational terms, with appropriate limits, and shall be challenged throughout the acquisition process. Statements of need/performance requirements shall be matched where possible with existing technology. Wherever feasible, operational needs shall be satisfied through use of existing military or commercial hardware. When need can be satisfied only through new development, the equivalent needs of the other DOD components shall be considered to guard against unnecessary proliferation.

(2) Cost parameters shall be established which consider the cost of acquisition and ownership: discrete cost elements (e.g., unit production cost, operating and support cost) shall be translated into "design to" requirements. System development shall be continuously evaluated against these requirements with the same rigor as that applied to technical requirements. Practical tradeoffs shall be made between system capability, cost and schedule. Traceability of estimates and costing factors, including those for economic escalation, shall be maintained.

(3) Logistic support shall also be considered as a principal design parameter with the magnitude, scope and level of this effort in keeping with the program phase. Early development effort will consider only those parameters that are truly necessary to basic defense system design, e.g., those logistic problems that have significant impact on system readiness, capability or cost. Premature introduction of detailed operational support considerations is to be avoided.

(4) Programs shall be structured and resources allocated to insure that the demonstration of actual achievement of program objectives is the pacing function. Meaningful relationships between need, urgency, risk and worth shall be thereby established. Schedules shall be subject to tradeoff as much as any other program constraint. Schedules and funding profiles shall be structured to accommodate unforeseen problems and permit task accomplishment without unnecessary overlapping or concurrency.

(5) Technical uncertainty shall be continually assessed. Progressive commitments of resources which incur program risk will be made only when confidence in program outcome is sufficiently high to warrant going ahead. Models, mock-ups and system hardware will be used to the greatest possible extent to increase confidence level.

(6) Test and evaluation shall commence as early as possible. A determination of operational suitability, including logistic support requirements, will be made prior to large-scale production commitments, making use of the most realistic test environment possible and the best representation of the future operational system available. The results of this operational testing will be evaluated and presented to the DSARC at the time of the production decision.

(7) Contract type shall be consistent with all program characteristics including risk. It is not possible to determine the precise production cost of a new complex defense system before it is developed; therefore, such systems will not be procured using the total package procurement concept or production options that are contractually priced in the development contract. Cost type prime and subcontracts are preferred where substantial development effort is involved. Letter contracts shall be minimized. When risk is reduced to the extent that realistic pricing can occur, fixed-price type contracts should be issued. Changes shall be limited to those that are necessary or offer significant benefit to the DOD. Where change orders are necessary, they shall be contractually priced or subject to an established ceiling before authorization, except in patently impractical cases.

(8) The source selection decision shall take into account the contractor's capability to develop a necessary defense system on a timely and cost-effective basis. The DOD component shall have the option of deciding whether or not the contract will be completely negotiated before a program decision is made. Solicitation documents shall require contractor identification of uncertainties and specific proposals for their resolution. Solicitation and evaluation of proposals should be planned to minimize contractor expense. Proposals for cost-type or incentive contracts may be penalized during evaluation to the degree that the proposed cost is unrealistically low.

(9) Management information/program control requirements shall provide information which is essential to effective management control. Such information should be generated from data actually utilized by contractor operating personnel and provided in summarized form for successively higher level management and monitoring requirements. A single, realistic work breakdown structure (WBS) shall be developed for each program to provide a consistent framework for

(i) Planning and assignment of responsibilities,

(ii) Control and reporting of progress, and

(iii) Establishing a data base for estimating the future cost of defense systems. Contractor management information/program control systems, and reports emanating therefrom, shall be utilized to the maximum extent practicable. Government imposed changes to contractor systems shall consist of only those necessary to satisfy established DOD-wide standards. Documentation shall be generated in the minimum amount to satisfy necessary and specific management needs.

§ 213.4 Related policy.

Responsibility for the following policy documents is assigned to the Cognizant Office indicated. In each case, the Cognizant Office shall—

(a) Generate the policy, or

(b) Delegate authority to a lead DOD Component for preparation and subsequent issue of a joint Service/Agency regulation, agreement, or guide after approval by OSD.

Policy subject	Cognizant office	Responsible DOD component
The DOD Technology Base.	DDR&E	
The DCP and the DSARC.	DDR&E	
Defense System Engineering.	DDR&E	Air Force.
Proposal Evaluation and Source Selection.	ASD(I&L)/ DDR&E.	
Cost Analysis	ASD(SA)	
Acquisition of Data	ASD(I&L)	
Cost/Schedule Control Systems.	ASD(C)	Air Force.
Test and Evaluation	DDR&E	Navy.
Priorities and Allocations	ASD(I&L)	
Manufacturing Technology.	ASD(I&L)	
Quality Assurance	ASD(I&L)	
Logistic Support	ASD(I&L)	
Standardization	ASD(I&L)	
Value Engineering	ASD(I&L)	

MAURICE W. ROCHE,
Director, Correspondence and Directives Division, OASD (Administration).

[FR Doc.71-12138 Filed 8-18-71;8:55 am]

Title 36—PARKS, FORESTS, AND MEMORIALS

Chapter I—National Park Service, Department of the Interior

PART 7—SPECIAL REGULATIONS, AREAS OF THE NATIONAL PARK SYSTEM

Grand Teton National Park, Wyo.

A proposal was published at page 9446 of the FEDERAL REGISTER of May 25, 1971, to amend § 7.22 of Title 36 of the Code of Federal Regulations.

The effect of the amendment is to eliminate provisions which are now covered in the general regulations; to include Sawmill Ponds in waters closed to fishing; to provide for additional regulation of stock driving; to prevent overuse of campsites; to revoke regulations that prohibit solo climbing and winter touring; and to apply sound controls to the operation of snowmobiles.

Interested persons were given 30 days within which to submit written comments, suggestions, or objections with respect to the proposed amendment. Two comments, both generally favorable, were received and considered. The proposed amendment is hereby adopted with a minor grammatical change in the second sentence of paragraph (i) and is set forth below. These amendments shall take effect 30 days following the date of publication in the FEDERAL REGISTER.

(5 U.S.C. 553; 39 Stat. 535, as amended; 16 U.S.C. 3; 64 Stat. 849; 16 U.S.C. 406d-1)

Section 7.22 is amended as follows:

§ 7.22 **Grand Teton National Park.**

* * * * *

(b) *Fishing.* (1) The following waters are closed to fishing: The Snake River for a distance of 150 feet below the downstream face of Jackson Lake Dam; Swan Lake; Sawmill Ponds; Hedrick's Pond; Christian Ponds; and Cottonwood Creek from the outlet of Jenny Lake downstream to the Saddle Horse Concession Bridge.

(2) During any period of emergency, or to prevent overuse by fishermen, or to protect the habitat or nesting areas of waterfowl, the Superintendent may close to fishing all or any open waters for such periods of time as may be necessary by the posting of appropriate signs.

(3) Fishing from any bridge or boat dock is prohibited.

(4) Bait: The use or possession of fish eggs or fish for bait is prohibited, except it shall be permissible to possess or use the following dead, nongame fish for bait on or along the shores of Jackson Lake: redside shiner, speckled dace, longnose dace, piute sculpin, mottled sculpin, Utah chub, Utah sucker, bluehead sucker, and mountain sucker. Authorized marine bait dealers at Jackson Lake may retain live bait fish in containers: *Provided*, That such fish have been taken from Jackson Lake or waters draining into Jackson Lake: *And provided further*, That such bait fish are dead when sold.

(c) *Stock grazing.* * * *

(2) Where no reasonable ingress or egress is available to permittees or nonpermittees who must cross Park lands to reach grazing allotments on non-Federal lands within the exterior boundary of the Park or adjacent thereto, the Superintendent will grant, upon request a temporary nonfee annual permit to herd stock on a designated driveway which shall specify the time to be consumed in each single drive. The breach of any of the terms or conditions of the permit shall be grounds for termination, suspension, or reduction of these privileges.

* * * * *

(d) *Camping.* (1) No person, party, or organization shall be permitted to camp more than 30 days in a calendar year in designated sites within the Park.

(2) Except in group campsites and backcountry sites, camping is limited to six persons to a site.

(3) Registration is required for camping at the Jenny Lake Campground; camping in this campground shall not exceed 10 days in any calendar year.

(e) *Vessels.* (1) Motorboats are prohibited except on Jackson, Jenny, and Phelps Lakes. On Jenny Lake, motorboats are restricted to motors not in excess of 7½ horsepower. Additionally, on Jenny Lake, an authorized boating concessioner may operate motorboats under conditions specified by the Superintendent.

(2) Hand-propelled vessels may be used on Jackson, Jenny, Phelps, Emma Matilda, Two Ocean, Taggart, Bradley, Bearpaw, Leigh, and String Lakes and on the Snake River, except within 1,000 feet of the downstream face of Jackson Lake Dam. All other waters are closed to boating.

(3) Sailboats may be used only on Jackson Lake.

(4) No person except an authorized concessioner shall moor or beach a vessel on the shore of a designated harbor area, except in an emergency.

(f) *Climbing and hiking.* Registration with the Superintendent is required prior to any climbing or hiking off designated trails in the Teton Range above the 7,000-foot level. The registrant is required to sign in immediately upon return from the climb or hike. Designated trails are shown on a map in the Superintendent's office.

(g) *Winter travel.* The Superintendent may, by posting or notice, establish on the basis of weather and snow conditions, a winter travel season. During this season, registration with the Superintendent is required prior to any winter travel by foot, skis, snowshoes, or sleds, away from plowed roads. The registrant is required to sign in immediately upon return from a trip.

(h) *Management of elk.* The laws and regulations of the State of Wyoming shall govern elk management as associated with formal reduction programs. Such Wyoming laws and regulations which are now or will hereafter be in effect are hereby incorporated by reference as a part of the regulations in this part.

(i) *Snowmobiles.* The operation of a snowmobile which makes excessive noise is prohibited. Snowplanes are excepted provided that the owner operated and registered the vehicle in the Park for the 1970–71 season. Excessive noise is defined as a level of total snowmobile noise that exceeds 86 decibels measured on the "A" weighting scale in intensity of a sound level meter, measured at a distance of not less than 50 feet, when the snowmobile is being operated at or below full throttle.

J. LEONARD VOLZ,
Director, Midwest Region, National Park Service.

[FR Doc.71-12124 Filed 8-18-71;8:54 am]

Title 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 121—FOOD ADDITIVES

Subpart F—Food Additives Resulting From Contact With Containers or Equipment and Food Additives Otherwise Affecting Food

ANTIOXIDANTS AND/OR STABILIZERS FOR POLYMERS

The Commissioner of Food and Drugs, having evaluated the data in a petition (FAP OB2561) filed by Geigy Chemical Corp., Ardsley, N.Y. 10502, and other relevant material, concludes that the food additive regulations should be amended to provide for the safe use of 2-(3'-*tert*-butyl - 2' - hydroxy-5'-methylphenyl) - 5 - chlorobenzotriazole as an antioxidant and/or stabilizer in the manufacture of olefin polymers for food-contact use. Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat 1786; 21 U.S.C. 348(c)(1)) and under

authority delegated to the Commissioner (21 CFR 2.120), § 121.2566(b) is amended by alphabetically inserting in the list of substances a new item as follows:

§ 121.2566 Antioxidants and/or stabilizers for polymers.

* * * * * *

(b) List of substances:

	Limitations
* * *	* * *
2 - (3' - *tert* - Butyl - 2' - hydroxy - 5' - methylphenyl) - 5 - chlorobenzotriazole with a melting point of 137–141° C.	For use only at levels not to exceed 0.5 percent by weight of olefin polymers complying with § 121.2501(c), provided that the finished polymer contacts foods only of the types identified in categories I, II, IV–B, VI–A and B, VII–B, and VIII in table 1, § 121.2526(c).
* * *	* * *

Any person who will be adversely affected by the foregoing order may at any time within 30 days after its date of publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6–62, 5600 Fishers Lane, Rockville, Md. 20852, written objections thereto in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on its date of publication in the FEDERAL REGISTER (8–19–71).

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: August 6, 1971.

R. E. DUGGAN,
Acting Associate Commissioner for Compliance.

[FR Doc. 71–12104 Filed 8–18–71;8:52 am]

Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

Chapter 101—Federal Property Management Regulations

SUBCHAPTER H—UTILIZATION AND DISPOSAL

PART 101–43—UTILIZATION OF PERSONAL PROPERTY

Subpart 101–43.49—Illustrations

CHANGES IN GSA REGIONAL BOUNDARIES

Section 101–43.4903 is revised to reflect changes in the regional boundaries of the General Services Administration.

Section 101–43.4903 is revised as follows:

§ 101–43.4903 Regional offices addresses and assigned areas.

Region	Office address	Regional areas
1	General Services Administration, Post Office and Courthouse, Boston, MA 02109.	Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.
2	General Services Administration, 26 Federal Plaza, New York, NY 10007.	New Jersey, New York, Puerto Rico, and the Virgin Islands.
3	General Services Administration, Region 3, Washington, DC 20407.	Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, and West Virginia.
4	General Services Administration, 1776 Peachtree Street NW., Atlanta, GA 30309.	Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, and Tennessee.
5	General Services Administration, 219 South Dearborn Street, Chicago, IL 60604.	Illinois, Indiana, Michigan, Minnesota, Ohio, and Wisconsin.
6	General Services Administration, 1500 East Bannister Road, Kansas City, MO 64131.	Iowa, Kansas, Missouri, and Nebraska.
7	General Services Administration, 819 Taylor Street, Fort Worth, TX 76102.	Arkansas, Louisiana, New Mexico, Oklahoma, and Texas.
8	General Services Administration, Building 41, Denver Federal Center, Denver, CO 80225.	Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming.
9	General Services Administration, 49 Fourth Street, San Francisco, CA 94103.	Arizona, California, Hawaii, Nevada, and Pacific Ocean areas.
10	General Services Administration, GSA Center, Auburn, WA 98002.	Alaska, Idaho, Oregon, and Washington.

(Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c))

Effective date. This amendment is effective upon publication in the FEDERAL REGISTER (8–19–71).

Dated: August 13, 1971.

ROBERT L. KUNZIG,
Administrator of General Services.

[FR Doc.71–12140 Filed 8–18–71;8:56 am]

Title 49—TRANSPORTATION

Chapter III—Federal Highway Administration, Department of Transportation

SUBCHAPTER B—MOTOR CARRIER SAFETY REGULATIONS

[Docket No. MC–32; Notice No. 71–20]

INTRACITY OPERATIONS

In § 390.33 of the Motor Carrier Safety Regulations, there is a table providing significant exemptions from the rules in Parts 391, 392, 393, 396, and 397 for drivers and vehicles wholly engaged in operations in urban areas. As presently located and worded, the table may be both confusing and may not provide the best possible notice of the applicability of these exemptions to motor carriers and drivers.

After receiving many inquiries about the applicability of these exemptions, the Director has decided to amend the regulations to make the exemptions clearer for each affected driver or motor vehicle. To supplement the table in § 390.33, a separate definition of an "exempt intracity operation," incorporating the substance of the present exemptions, is now provided in a new § 390.16. Additionally, those parts affected by the table in § 390.33 are individually amended to add language giving notice of the intracity operation exemptions. These changes, which merely distribute the existing exemptions in the § 390.33 table among the affected parts, are made only to better organize existing rules. They do not affect the substance of the rules, and therefore notice and public procedure thereon are unnecessary. The changes are effective on the date of issue set forth below.

In consideration of the foregoing, Subchapter B in Chapter III of Title 49, CFR, is amended as set forth below.

(Sec. 204, Interstate Commerce Act, as amended, 49 U.S.C. 304; sec. 6, Department of Transportation Act, 49 U.S.C. 1655, and 49 CFR 1.48 and 389.4)

Issued on August 10, 1971.

ROBERT A. KAYE,
Director, Bureau of Motor Carrier Safety.

PART 390—MOTOR CARRIER SAFETY REGULATIONS: GENERAL

I. Part 390 is amended by adding a new § 390.16, reading as follows:

§ 390.16 Exempt intracity operation.

The term "exempt intracity operation" means a vehicle or driver used wholly within a municipality, or the commercial zone thereof, as defined by the Interstate Commerce Commission, and transporting—

(a) Passengers or property, or both, for which no placard or other special

marking is required under § 177.823 of this title, or

(b) Property consisting of hazardous materials of a type and quantity that require the vehicle to be marked or placarded under § 177.823 of this title and that weigh less than 2,500 pounds, in the case of one dangerous article, or 5,000 pounds, in the case of more than one dangerous article.

PART 391—QUALIFICATIONS OF DRIVERS

II. Part 391 is amended by adding a new § 391.2, reading as follows:

§ 391.2 **General exemptions.**

Intracity operations: The rules in this part do not apply to a driver wholly engaged in exempt intracity operations as defined in § 390.16, of this chapter.

PART 392—DRIVING OF MOTOR VEHICLES

III. Section 392.1 of Part 392 is amended as follows: Paragraph (a) is revised and a new paragraph (c) is added. As so amended, § 392.1 reads as follows:

§ 392.1 **Compliance required.**

(a) Except as provided in paragraph (c) of this section, every motor carrier, its officers, agents, representatives, and employees responsible for the management, maintenance, operation, or driving of motor vehicles, or the hiring, supervising, training, assigning, or dispatching of drivers, shall be instructed in and comply with the rules in this part.

* * * * *

(c) Intracity operations: The rules in this part do not apply to a driver or a vehicle wholly engaged in exempt intracity operations as defined in § 390.16, of this chapter.

PART 393—PARTS AND ACCESSORIES NECESSARY FOR SAFE OPERATION

IV. Section 393.1 of Part 393 is revised to read as follows:

§ 393.1 **Compliance.**

(a) Except as provided in paragraph (b) of this section, every motor carrier, and its officers, agents, drivers, representatives, and employees directly concerned with the installation and maintenance of equipment and accessories, shall comply and be conversant with the requirements and specifications of this part, and no motor carrier shall operate any motor vehicle, or cause or permit it to be operated, unless it is equipped in accordance with said requirements and specifications.

(b) Intracity operations: The rules in this part do not apply to a driver or a vehicle wholly engaged in exempt intracity operations as defined in § 390.16, of this chapter.

PART 396—INSPECTION AND MAINTENANCE

V. Section 396.1 of Part 396 is revised to read as follows:

§ 396.1 **Compliance.**

(a) Except as provided in paragraph (b) of this section, every motor carrier, its officers, drivers, agents, representatives, and employees directly concerned with the inspection or maintenance of motor vehicles, shall comply and be conversant with the requirements of this part.

(b) Intracity operations: The rules in this part do not apply to a driver or a vehicle wholly engaged in exempt intracity operations as defined in § 390.16, of this chapter.

PART 397—TRANSPORTATION OF HAZARDOUS MATERIALS; DRIVING AND PARKING RULES

VI. Section 397.1 of Part 397 is amended as follows: Paragraph (a) is revised and a new paragraph (c) is added. As so amended, § 397.1 reads as follows:

§ 397.1 **Application of the rules in this part.**

(a) Except as provided in paragraph (c) of this section, the rules in this part apply to each motor carrier engaged in the transporation of hazardous materials by a motor vehicle which must be marked or placarded in accordance with § 177.823 of this title and to—

(1) Each officer or employee of the carrier who performs supervisory duties related to the transportation of hazardous materials; and

(2) Each person who operates or who is in charge of a motor vehicle containing hazardous materials.

* * * * *

(c) Intracity operations: The rules in this part do not apply to a driver or a vehicle wholly engaged in exempt intracity operations as defined in § 390.16, of this chapter.

[FR Doc.71-12135 Filed 8-18-71;8:55 am]

APPENDIX B—SPECIAL AGENTS

Addition to List

The Director of the Bureau of Motor Carrier Safety is amending the list of employees of the Federal Highway Administration who are designated as special agents charged with enforcing section 204 of the Interstate Commerce Act, 49 U.S.C. 304, and 18 U.S.C. 831–835 insofar as it pertains to the transportation of hazardous materials by highway. Persons so designated are authorized to inspect and copy records and to inspect and examine lands, buildings, and equipment as authorized by law.

Paragraph 3 of Appendix B to the Motor Carrier Safety Regulations (Subchapter B of Chapter III in Title 49 CFR) is amended by adding the following position titles to the list at the end of that paragraph:

Deputy Chiefs of the Divisions of: Regulations and Compliance.
Field Programs Directives Specialist.
Field Programs Specialist.
Regional Accident Investigation Specialists.
Regional Hazardous Materials Officers.

Since this amendment relates to organization of the Federal Highway Administration and imposes no additional burden on any person, notice and public procedure thereon are unnecessary, and it is effective on the date of issuance set forth below.

(Secs. 20, 220, Interstate Commerce Act, 49 U.S.C. 20, 320; sec. 6, Department of Transportation Act, 49 U.S.C. 1655; delegations of authority at 49 CFR 1.48, 49 CFR 389.4, and Appendix B to Subchapter B of Title 49 CFR)

Issued on August 9, 1971.

ROBERT A. KAYE,
Director, Bureau of Motor Carrier Safety.

[FR Doc.71-12136 Filed 8-18-71;8:55 am]

Chapter V—National Highway Traffic Safety Administration, Department of Transportation

[Docket 71-17; Notice 1]

PART 571—FEDERAL MOTOR VEHICLE SAFETY STANDARDS

New Pneumatic Tires and Tire Selection and Rims for Passenger Cars; Correction

In F.R. Doc. 71-10840, appearing at page 14134 in the issue of July 30, 1971, Table I-K of Appendix A incorrectly listed the test rim width for the J 60-14 tire size as 7½ inches. Line 5 of Table I-K should read:

J 60-14 ---------- 7 ----------

(Secs. 103, 119, 201, and 206, National Traffic and Motor Vehicle Safety Act of 1966, 15 U.S.C. 1392, 1407, 1421, and 1426, and delegation of authority at 49 CFR 1.51)

Issued on August 13, 1971.

CHARLES H. HARTMAN,
Acting Administrator.

[FR Doc.71-12158 Filed 8-18-71;8:57 am]

Title 50—WILDLIFE AND FISHERIES

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

PART 32—HUNTING

Chautauqua National Wildlife Refuge, Havanna, Ill.

The following special regulations are issued and are effective on date of publication in the FEDERAL REGISTER (8-19-71).

§ 32.12 Special regulations; migratory game birds; for individual wildlife refuge areas.

ILLINOIS

CHAUTAUQUA NATIONAL WILDLIFE REFUGE

Public hunting of blue-winged, green-winged, and cinnamon teal on the Chautauqua National Wildlife Refuge, Illinois, is permitted from September 18 through September 26, 1971, but only on the area designated by signs as open to hunting. This open area comprising 745 acres is delineated on a map available at refuge headquarters, Havanna, Illinois, and from the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities, Minn. 55111. Hunting shall be in accordance with all applicable State and Federal regulations subject to the following special condition:

(1) Blinds—Temporary blinds of wood or brush may be constructed. Blinds do not become the property of those constructing them and will be available on a daily basis.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuges generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through December 10, 1971.

ANDREW J. MEYER,
Acting Regional Director,
Bureau of Sport Fisheries and Wildlife.

AUGUST 10, 1971.

[FR Doc.71-12123 Filed 8-18-71;8:54 am]

PART 32—HUNTING

Erie National Wildlife Refuge, Pa.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (8-19-71).

§ 32.12 Special regulations; migratory game birds; for individual wildlife refuge areas.

PENNSYLVANIA

ERIE NATIONAL WILDLIFE REFUGE

Public hunting of migratory game birds on the Erie National Wildlife Refuge is permitted in accordance with all applicable State and Federal regulations. Such hunting is permitted only on the designated area, as delineated on maps available at refuge headquarters, Guys Mills, Pennsylvania, and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, Mass. 02109.

The provisions of this special regulation supplement the regulations governing hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through January 30, 1972.

WILLARD M. SPAULDING, Jr.,
Acting Regional Director,
Bureau of Sport Fisheries and Wildlife.

[FR Doc.71-12122 Filed 8-18-71;8:54 am]

PART 32—HUNTING

Tamarac National Wildlife Refuge, Minn.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (8-19-71).

§ 32.22 Special regulations; upland game; for individual wildlife refuge areas.

MINNESOTA

TAMARAC NATIONAL WILDLIFE REFUGE

Public hunting of ruffed grouse, gray and fox squirrels, cottontail, jack and snowshoe rabbits on the Tamarac National Wildlife Refuge, Rochert, Minn., is permitted in the area designated by signs as open to hunting. This open area comprising 12,500 acres is delineated on a map available at the refuge headquarters and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities, Minn. 55111.

An additional area of 18,000 acres will be open for public hunting of ruffed grouse only. This ruffed grouse only public hunting area is delineated on a map available at the refuge headquarters and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities, Minn. 55111.

Hunting shall be in accordance with all applicable State regulations during the seasons specified below. The hunting of upland game species as may be otherwise authorized by Minnesota State regulations is prohibited.

Open seasons: Ruffed grouse—September 18, 1971, through November 30, 1971, inclusive with shooting hours from sunrise to sunset. Gray and fox squirrels—September 25, 1971, through December 31, 1971, inclusive with shooting hours from sunrise to sunset. Cottontail, jack and snowshoe rabbits—September 25, 1971, through March 1, 1971, inclusive with shooting hours from sunrise to sunset.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 32, and are effective through March 1, 1971.

CLAUDE R. ALEXANDER,
Refuge Manager, Tamarac National Wildlife Refuge, Rochert, Minn.

AUGUST 12, 1971.

[FR Doc.71-12126 Filed 8-18-71;8:54 am]

PART 32—HUNTING

Tamarac National Wildlife Refuge, Minn.

The following special regulations is issued and is effective on date of publication in the FEDERAL REGISTER (8-19-71).

§ 32.32 Special regulations; big game; for individual wildlife refuge areas.

MINNESOTA

TAMARAC NATIONAL WILDLIFE REFUGE

Public hunting of big game on the Tamarac National Wildlife Refuge, Rochert, Minn., is permitted over the entire refuge with the exception of those areas designated as "Area Beyond This Sign Closed." The open area, comprising 42,000 acres, is delineated on maps available at refuge headquarters, Rochert, Minn. 56578, and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities, Minn. 55111. Hunting shall be in accordance with all applicable State regulations covering the hunting of deer .

Deer may be taken with legal bow and arrow from sunrise to sunset, October 16, 1971, through November 14, 1971, on the 12,500-acre area designated by signs as open to hunting. This area is delineated on maps available at refuge headquarters, Rochert, Minn. 56578, and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities 55111.

The provisions of this special regulation supplement the regulations which govern hunting on wildlife refuge areas generally, which are set forth in Title 50, code of Federal Regulations, Part 32, and are effective through November 14, 1971.

CLAUDE R. ALEXANDER,
Refuge Manager, Tamarac National Wildlife Refuge, Rochert, Minn.

AUGUST 12, 1971.

[FR Doc.71-12127 Filed 8-18-71;8:54 am]

PART 32—HUNTING

Tamarac National Wildlife Refuge, Minn.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (8-19-71).

§ 32.32 Special regulations; big game; for individual wildlife refuge areas.

MINNESOTA

TAMARAC NATIONAL WILDLIFE REFUGE

Hunting of black bear on the Tamarac National Wildlife Refuge, Rochert, Minn., is suspended for the 1971 scheduled bear season. Conflict with migratory waterfowl management objectives, numbers too few to meet the demands of people viewing and of species welfare prevent the hunting of black bear.

CLAUDE R. ALEXANDER,
Refuge Manager, Tamarac National Wildlife Refuge, Rochert, Minn.

AUGUST 12, 1971.

[FR Doc.71-12125 Filed 8-18-71;8:54 am]

Proposed Rule Making

FEDERAL POWER COMMISSION

[18 CFR Parts 101, 104, 105, 141, 201, 204, 205, 260]

[Docket No. R-424]

UNIFORM SYSTEM OF ACCOUNTS AND CERTAIN FORMS

Notice of Proposed Rule Making

AUGUST 6, 1971.

Accounting for premium, discount, and expense of issue, gains and losses on refunding and reacquisition of long-term debt, and interperiod allocation of income taxes.

Pursuant to 5 U.S.C. 553, the Administrative Procedure Act, the Commission gives notice it proposes to amend, effective for the reporting year 1971:

A. Certain accounts in the Uniform System of Accounts for Class A and Class B Public Utilities and Licenses, prescribed by 18 CFR Part 101.

B. Certain accounts in the Uniform System of Accounts for Class C Public Utilities and Licensees, prescribed by 18 CFR Part 104.

C. Certain accounts in the Uniform System of Accounts for Class D Public Utilities and Licensees, prescribed by 18 CFR Part 105.

D. Certain accounts in the Uniform System of Accounts for Natural Gas Companies (Class A and Class B), prescribed by 18 CFR Part 201.

E. Certain accounts in the Uniform System of Accounts for Class C Natural Gas Companies, prescribed by 18 CFR Part 204.

F. Certain accounts in the Uniform System of Accounts for Class D Natural Gas Companies, prescribed by 18 CFR Part 205.

G. Certain schedule pages of FPC Form No. 1, Annual Report for Electric Utilities, Licensees and other (Class A and Class B), prescribed by 18 CFR 141.1.

H. Certain schedule pages of FPC Form No. 2, Annual Report for Natural Gas Companies (Class A and Class B), prescribed by 18 CFR 260.1.

I. Certain schedule pages of FPC Form No. 1-F, Annual Report for Public Utilities and Licensees (Class C and Class D), prescribed by 18 CFR 141.2.

J. Certain schedule pages of FPC Form No. 2-A, Annual Report for Natural Gas Companies (Class C and Class D), prescribed by 18 CFR 260.2.

K. Certain schedule pages of FPC Form No. 1-M, Annual Report for Municipal Electric Utilities Having Annual Electric Operation Revenues of $250,000 or More, prescribed by 18 CFR 141.7.

L. Certain changes to FPC Form No. 5, Monthly Statement of Electric Operating Revenue and Income, prescribed by 18 CFR 141.25.

M. Certain changes to FPC Form No. 11, Natural Gas Pipeline Company Monthly Statement, prescribed by 18 CFR 260.3.

N. Certain regulations prescribed by § 141.1, in Part 141 of Subchapter D—Approved Forms, Federal Power Act.

O. Certain regulations prescribed by § 260.1, in Part 260 of Subchapter G—Approved Forms, Natural Gas Act.

Essentially these modifications to the Uniform Systems of Accounts are proposed to (a) establish accounting procedures for premiums and discounts related to the issuance of long-term debt and for the gains and losses relating to the refunding and reacquisition of long-term debt and for (b) comprehensive interperiod income tax allocation.

The modifications as herein proposed will establish more precise accounting procedures to record the premium, discount and expense of issuance, and the realized gain or loss on the refunding and reacquisition of long-term debt. Additionally, it allows for amortization thereof, in accordance with generally accepted accounting principles and Commission Opinion No. 583. (44 FPC ------)

In order to more properly account for gains and losses on reacquisition of debt securities, the Commission proposes to establish new accounts to allow for the deferral and amortization of such gains and losses. These amounts will be deferred when significant and amortized to income over the remaining life of the reacquired securities, or over the life of the new debt issued to refinance the debt reacquired, as appropriate. These new accounts would also be used to account for the net amount of gains or losses from reacquisitions of long-term debt made prior to the year 1971, when such reacquisitions were not part of a refunding transaction. The accounts to be added are as follows:

189 Unamortized Loss on Reacquired Debt,
257 Unamortized Gain on Reacquired Debt,
428.1 Amortization of Loss on Reacquired Debt, and
429.1 Amortization of Gain on Reacquired Debit—Credit.

Accounts 189 and 257 would be located chronologically with the other deferred debit and deferred credit accounts on the balance sheet while accounts 428.1 and 429.1 would be located with the income accounts relating to interest charges.

In addition, procedures are being proposed to bring the Uniform Systems of Accounts into conformity with generally accepted accounting principles, by presenting unamortized premium and discount on long-term debt (and unamortized gain and loss on reacquired debt) immediately following account 224, Other Long-Term Debt, in the liability section of the balance sheet accounts. These proposed revisions would allow the debt to be reflected at its maturity value, while at the same time stating the effective liability at the balance sheet date. These changes would require the addition of two new balance sheet accounts as follows:

225 Unamortized Premium on Long-Term Debt, and
226 Unamortized Discount on Long-Term Debt—Debit.

These new accounts would be located with the other accounts relating to long-term debt. Present account 181, Unamortized Debt Discount and Expense, would be revised, while account 251, Unamortized Premium on Debt, would be deleted.

Further, more comprehensive accounting procedures for deferred income taxes are proposed to assure that the present income taxes, namely,

409.1 Income Taxes, Utility Operating Income,
409.2 Income Taxes, Other Income and Deductions, and
409.3 Income Taxes, Extraordinary Items.

will include only the State and Federal income tax expense accrued during the period to meet the actual liability for such taxes, while the income tax expense applicable to transactions recognized for general accounting purposes will be correctly reported in the income statement. The above changes are necessary because of other related recent changes in the Uniform Systems of Accounts and in Commission policy, which provide for interperiod income tax allocation in the proper tax account, including the accounting proposed in this rulemaking for the gain or loss on the reacquisition of debt securities.

In general, the proposed changes for interperiod tax allocation are based on the recommendations in Opinion No. 11, Accounting for Income Taxes, of the Accounting Principles Board of the American Institute of Certified Public Accountants (APB). This opinion was issued December 1967.

The principal problems in accounting for income taxes arise from the fact that some transactions affect the determination of income for financial accounting purposes and for income tax purposes in different reporting periods, due to the recognition of expenses or losses and revenues or gains either earlier or later for tax purposes than for accounting purposes. As a result, the amount of income taxes determined to be payable for a period does not necessarily represent the appropriate income tax expense applicable to transactions recognized for financial accounting purposes in that period.

Specifically, when a utility defers the charging of extraordinary losses, other

losses on sales of property, research and development expenses and certain other items, or recognizes gains or other items of income earlier for accounting purposes than for tax purposes, on the one hand, or defers the crediting of gains or other items of income, or recognizes deductions earlier for accounting purposes than for tax purposes, on the other hand, the amount of income taxes payable does not represent the appropriate income tax expense applicable to transactions recognized for financial accounting purposes unless the tax effect is allocated to the appropriate accounting periods. However, the adjustment necessary to accomplish this allocation could not be properly made directly to present Account 409.1 or 409.2 as the correct tax expense corresponding to the actual tax liability for the current year would not then be shown. It is with this in mind that the Commission proposes to expand the use of present Account 283, Accumulated Deferred Income Taxes—Other, and to revise several other accounts to further provide for an increase or decrease in total tax expense without changing the amounts recorded in Accounts 409.1, 409.2, and 409.3, and to provide for the allocation of these deferred tax amounts to the future periods affected. This will include the addition of a new account on the asset side of the balance sheet, Account 190, Accumulated Deferred Income Taxes, to provide for debit balances of deferred taxes.

These recommended changes would thus leave the income tax accounts consistent with the actual accrued income tax liability for the period. Also, this would provide more accurate reporting in the financial schedules of the FPC reports as well as the annual stockholders' reports.

It is also proposed that the credit balance accumulated deferred income tax accounts, 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other, be relocated with the present deferred credit accounts in the Uniform Systems of Accounts, where they will be classified in accordance with their true nature, as deferred credits. The new account 190, Accumulated Deferred Income Taxes, for debit balances of deferred income taxes, will be located with the other deferred debit accounts. Such treatment would be in accord with the conclusions reached by the APB in Opinion No. 11, noted above. A related change in reporting would also be necessary.

In addition, it is proposed to eliminate present Accounts 408, Taxes Other Than Income Taxes, 409, Income Taxes, 410, Provision for Deferred Income Taxes, 411, Income Taxes Deferred in Prior Years—Credit, 411.3, Investment Tax Credit Adjustments, and 426, Miscellaneous Income Deductions. Except for Account 426, none of these accounts is now used for reporting purposes and they therefore serve no purpose in the systems of accounts. Reporting of amounts in Account 426 will be discontinued and the total charges reported for the year under this caption will in effect be referenced by accounts numbers 426.1, 426.2, 426.3, 426.4, and 426.5, the numbers of the present subaccounts of Account 426.

As a result of these changes, what are now technically subaccounts of Accounts 408, 409, 410, 411, 411.3, and 426 will become primary accounts, resulting in complete consistency in the Uniform Systems of Accounts in this regard. The instructions in the texts of the accounts to be eliminated will remain, with minor revisions, as "Special Instructions" for the several categories of new primary expense accounts.

This rulemaking also contains provisions formally establishing the accounting for the tax effects associated with acquisition adjustments recorded in Account 114, Electric (Gas) Plant Acquisition Adjustments. Such provisions are necessary because acquisition adjustments are normally allowed as part of the depreciable basis of utility property for tax purposes.

Further, included in this proposed rulemaking are amendments and revisions to other accounts throughout the Uniform Systems of Accounts which are required to implement the proposals referred to above.

And finally, in addition to the proposed changes to the Commission's Uniform Systems of Accounts mentioned heretofore, the Commission proposes to establish the accounting for gains and losses from reacquisitions of long-term debt made prior to the year 1971, by inclusion of the following provisions in the order whereby the final amendments resulting from this rule making are instituted:

There shall be adjustments to the retained earnings account for the net amount of gains or losses from reacquisitions of long-term debt made prior to the year 1971, when such reacquisitions were not part of a refunding transaction. The adjustments shall be computed as follows:

(1) The net amount of the gains and losses shall be calculated on each series of debt reacquired, computed as the difference between: The face value, adjusted for any unamortized premium, discount, expense of issuance, and expense of reacquisition; and the amount paid upon reacquisition. Such net amount shall be spread equally over the remaining months of the life of the related debt, beginning at the date of reacquisition.

(2) The net amount found in (1) above shall be adjusted as appropriate (added or subtracted) by the amounts of gains or losses related to the periods prior to 1971.

(3) The balance remaining shall then be the amount of the adjustment to be made to the retained earnings account and to accounts 189, Unamortized Loss on Reacquired Debt, or 257, Unamortized Gain on Reacquired Debt, as appropriate.

The balance of the amounts recorded in accounts 189 and 257 shall ultimately be amortized equally over the remaining life of the related debt to account 428.1, Amortization of Loss on Reacquired Debt, or to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

The tax effect relating to such gains or losses shall be recorded in accordance with the accounting prescribed for gains and losses on reacquired debt, as more specifically stated in the "General Instructions" relating to long-term debt hereby proposed for addition to the Uniform Systems of Accounts. Utilities shall within ------ days after the finalization of the order related to this rulemaking submit to the Commission amended balance sheets and statements of income for a 10-year period, 1961 through 1970, which will show the effect of the above adjustments, amortization, and the related tax effect. Annual stockholders' reports should show the effect of such adjustments for all of the comparative periods shown in such Commission reports.

The proposed amendments to the Commission's Uniform System of Accounts under the Federal Power Act and to FPC Form No. 1 would be issued under authority granted the Federal Power Commission by the Federal Power Act, particularly sections 3, 4, 301, 304, and 309 (41 Stat. 1063, 1065, 1353; 46 Stat. 798; 49 Stat. 838, 839, 854, 855, 858; 61 Stat. 501; 16 U.S.C. 796, 797, 825, 825c, 825h).

The proposed amendments to the Commission's Uniform System of Accounts under the Natural Gas Act and to FPC Form No. 2 would be issued under the authority granted the Federal Power Commission by the Natural Gas Act, particularly sections 8, 10, and 16 (52 Stat. 825, 826, 830 (1938); 15 U.S.C. 717g, 717i, 717o).

Any interested person may submit to the Federal Power Commission, Washington, D.C. 20426, not later than October 5, 1971, data, views, comments, or suggestions, in writing, concerning the proposed revised report forms and regulations. Written submittals will be placed in the Commission's public files and will be available for public inspection at the Commission's Office of Public Information, Washington, D.C. 20426, during regular business hours. The Commission will consider all such written submittals before acting on the matters herein proposed. An original and 14 conformed copies should be filed with the Acting Secretary of the Commission. In addition, interested persons wishing to have their comments considered in the clearance of the proposed revisions in the report forms under the provisions of 44 U.S.C. 3501–3511 may, at the same time, submit a conformed copy of their comments directly to the Clearance Officer, Office of Statistical Policy, Office of Management and Budget, Washington, D.C. 20503. Submissions to the Commission should indicate the name, title, address and telephone number of the person to whom communications in regard to the proposal should be addressed, and whether the person filing them requests a conference with the staff of the Federal Power Commission to discuss the proposed revisions in the report forms and regulations. The staff, in its discretion, may grant or deny requests for conference.

(A) The following are proposed amendments and revisions to the Uniform System of Accounts for Class A and Class B Public Utilities and Licensees in Part 101, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section as follows:

(a) In instruction "2. *Records*," amend paragraph "E" by deleting "account 426.

Miscellaneous Income Deductions" and substituting account 426.5, Other Deductions therefor.

(b) Immediately following instruction "16. *Separate Accounts or Records for Each Licensed Project,*" add two new general instructions "17. *Accounting for Income Taxes" and* "18. *Long-Term Debt; Premium, Discount, Expense, and Gain or Loss on Reacquisition.*"

As so amended, these portions of the General Instructions section will read:

General Instructions

* * * * *

2. *Records.*

* * * * *

E. All amounts included in the accounts prescribed herein for electric plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions.

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17. *Accounting for Income Taxes.*

A. In those instances where there are differences between the periods in which transactions significantly affect taxable income and the periods in which they enter into the determination of pretax accounting income, the income tax effects of those transactions are to be recognized in the periods in which the differences between pretax accounting income and taxable income arise and in the periods in which the differences reverse using the deferred concept. The resulting income tax expense for the period will include the tax effects of transactions entering into the determination of net income for financial accounting purposes for the period. The resulting deferred tax amounts reflect the tax effects which will reverse in future periods. The measurement of income tax expense becomes thereby a consistent and integral part of the process of matching revenues and expenses in the determination of net income.

B. Tax effects deferred currently will be recorded as deferred debits or deferred credits, in accounts 190, Accumulated Deferred Income Taxes, and 283, Accumulated Deferred Income Taxes—Other, as appropriate. The resulting amounts recorded in these accounts shall be amortized as prescribed in this system of accounts or as otherwise authorized by the Commission.

C. In general, interperiod tax allocation will be required whenever transactions enter into the determination of pretax accounting income either earlier or later than they became determinants of taxable income. Some examples of items which cause such timing differences are:

(1) Research and development costs and extraordinary property losses, deducted for tax purposes but deferred and amortized for accounting purposes. (See accounts 182, Extraordinary Property Losses, and 188, Research and Development Expenditures.)

(2) Regulatory commission expenses deducted for tax purposes but deferred and amortized in accounts.

(3) Gains or losses from sale of utility plant, recognized currently for tax purposes but deferred and amortized for accounting purposes. (See accounts 187, Deferred Losses from Disposition of Utility Plant, and 256, Deferred Gains from Disposition of Utility Plant.)

(4) Income or expense attributable to the reacquisition of debt securities, recognized currently for tax purposes but deferred and amortized in accounts. (See accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt.)

(5) Interest and taxes during construction, deducted for tax purposes when incurred and included in the cost of utility plant for accounting purposes.

D. It is intended that there be full interperiod allocation of the income tax effects of transactions which significantly affect income for tax purposes and for accounting purposes in different periods, as explained above. Nothing in this instruction is intended to affect the allocation of the tax effects relating to interest charges between utility and nonutility operations, as directed in the special instructions for the income tax accounts, or to relate to the allocation of income tax savings, resulting from the filing of a consolidated income tax return, among a utility and its affiliates with which it files such a return. (See Special Instructions—Accounts 409.1, 409.2, and 409.3.)

18. *Long-term debt: Premium, discount, expense, and gain or loss on reacquisition.*

A. General: A separate premium, discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt—Debit and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount, and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amortization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189 Unamortized Loss on Reacquired Debt, or account 257 Unamortized Gain on Reacquired Debt as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquired securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition

of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expense on debt shall not be included as an element in the cost on construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Interest Charged to Construction—Credit. (419.1, Allowance for Funds Used During Construction.)

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "188, Research and Development Expenditures," add new accounts 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account title "256, Deferred Gains from Disposition of Utility Plant," add account titles 257, Unamortized Gain on Reacquired Debt, 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other.

(f) Immediately following account title "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes," and relocate account titles "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following account "257, Unamortized Gain on Reacquired Debt."

As so amended, those portions of the Chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBITS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

189 Unamortized loss of reacquired debt.
190 Accumulated deferred income taxes.

* * * * *

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.
226 Unamortized discount on long-term debt—Debit.

* * * * *

8. DEFERRED CREDITS

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.
281 Accumulated deferred income taxes—Accelerated amortization.
282 Accumulated deferred income taxes—Liberalized depreciation.
283 Accumulated deferred income taxes—Other.

* * * * *

11. [Revoked]

281 [Relocated]
282 [Relocated]
283 [Relocated]

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Amend account "114, Electric Plant Acquisition Adjustments," by adding a new paragraph C and redesignating present paragraph C as paragraph D. As so amended, account 114 will read:

114 Electric plant acquisition adjustments.

* * * * *

C. When the Commission has not authorized the amortization of an amount recorded in this account to operating expenses, but has authorized the inclusion in operating expenses of amounts equivalent to the tax reductions resulting from the inclusion of the acquisition adjustment in the depreciable basis of the related property for income tax purposes, the related tax effects will be deferred as the acquisition adjustment is amortized for accounting purposes, and the deferred amounts will be amortized over the tax life of the property. Account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, shall be credited, and account 190, Accumulated Deferred Income Taxes, shall be debited with an amount equal to the estimated income tax effect applicable to that portion of the acquisition adjustment amortized for accounting purposes during the period. Account 190 shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the larger basis for depreciation for tax purposes.

D. The amounts recorded in this account with respect to each property acquisition shall be amortized, or otherwise disposed of, as the Commission may approve or direct.

(b) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 18.

(c) Amend paragraph B of account "182, Extraordinary Property Losses," by adding a sentence at the end of the paragraph. As amended, this portion of account 182 will read:

182 Extraordinary property losses.

* * * * *

B. * * * Where the Commission has authorized amortization over future periods, the related income tax effects shall be allocated to the periods affected in accordance with General Instruction 17.

(d) Amend paragraph A of account "186, Miscellaneous Deferred Debits," by adding a sentence at the end of the paragraph. As amended, this portion of account 186 will read:

186 Miscellaneous deferred debits.

A. * * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 17.

(e) Amend account "187, Deferred Losses from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 187 will read:

187 Deferred losses from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected

in accordance with General Instruction 17. * * *

(f) Amend paragraph C of account "188, Research and Development Expenditures," by amending the second sentence, and by adding an additional sentence at the end of the paragraph. As amended, this portion of account 188 will read:

188 Research and development expenditures.

* * * * *

C. * * * In such a case the portion of such amounts that cause the distortion may be amortized to the appropriate operating expense account over a period not to exceed 5 years unless otherwise authorized by the Commission. Any related income tax effects shall be allocated to the period affected in accordance with General Instruction 17.

(g) Immediately following account "188, Research and Development Expenditures," add two new accounts titled 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes, to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 18.

190 Accumulated deferred income taxes.

A. This account, when its use has been authorized by the Commission for specific types of tax referrals, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is deducted in determining income for accounting purposes earlier than it is deducted for income tax purposes.

B. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to account 410.1 or 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of income recognized, or the larger deduction permitted, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items for which deferred tax accounting by the utility is authorized.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be debited to account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(h) Revise paragraph B of account "222, Reacquired Bonds." As revised, this portion of account 222 will read as follows:

222 Reacquired bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses, or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. (See General Instruction 18.)

(i) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt—Credit. (See General Instruction 18.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 18.)

(j) Revoke account "251, Unamortized Premium on Debt."

(k) Amend account "253, Other Deferred Credits," by adding a sentence at the end of the paragraph. As amended, this portion of account 253 will read:

253 Other deferred credits.

* * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 17.

(l) Amend paragraphs "A" and "B" of account "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, account 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited and account 411.4, Investment Tax Credit Adjustments, Utility Operations, or 411.5, Investment Tax Credit Adjustments, Nonutility Operations, as appropriate, shall be debited with investment tax credits deferred by companies which do not apply such credits as a reduction of the overall income tax expense in the year in which a tax credit is realized. There can be neither changes in accounting method for electric utility operations nor transfers from this account, except as authorized herein or as may otherwise be authorized by the Commission. (See the special instructions for accounts 411.4 and 411.5.)

B. This account shall be debited and account 411.4 or 411.5, as appropriate, shall be credited with a proportionate amount determined in relation to the average useful life of electric utility or nonutility property to which the tax credits relate, or such lesser period of time as may be adopted and consistently followed by the company.

* * * * *

(m) Amend account "256, Deferred Gains from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 256 will read:

256 Deferred gains from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 17. * * *

(n) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt, a new subheading Special Instructions—Accumulated Deferred Income Taxes, and immediately following text of this new subheading, add relocated accounts 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other. These relocated accounts are being amended by deleting the reference to account "410, Provision for Deferred Income Taxes," and to account "411, Income Taxes Deferred In Prior Years—Credit," and substituting therefor references to accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income, 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income," and "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions. The texts of paragraphs A and B of account "283" are further amended and the note to the account is deleted. As so amended, this portion of the balance sheet accounts will read as follows:

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 18.

SPECIAL INSTRUCTION

ACCUMULATED DEFERRED INCOME TAXES

Public utilities and licensees shall use the accounts provided below for prior accumulations of deferred taxes on income and for additional provisions. A copy of the order or other authorization to practice deferred tax accounting of the state public service commission also having jurisdiction shall be filed with the Commission, or, in the absence of a state public service commission having accounting jurisdiction, the public utility or licensee shall file with this Commission a copy of its plan of accounting for deferred taxes on income. The filing of such order or other authorization, or accounting plan, shall constitute permission for additional accumulations of deferred taxes on income. Account 283 is provided for use of those public utilities and licensees which have obtained permission of the Commission for specific types of deferrals of taxes on income other than with respect to accelerated amortization or liberalized depreciation.

NOTE A: The text of the accounts below are designed primarily to cover deferrals of federal income taxes pursuant to provisions of the Internal Revenue Code of 1954 but the accounts are also applicable to deferrals of State taxes on income.

NOTE B: Public Utilities and Licensees which, in addition to an electric utility department, have another utility department, gas, water, etc., and nonutility property and which have deferred taxes on income with respect thereto shall classify such deferrals in the accounts provided below so as to allow ready identification of items relating to each utility department and to Other Income and Deductions.

281 Accumulated deferred income taxes—Accelerated amortization.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of accelerated (5-year) amortization of (1) certified defense facilities in computing such taxes, as permitted by section 168 of the Internal Revenue Code and (2) certified pollution control facilities in computing such taxes, as permitted by section 169 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes according to the straight line or other nonaccelerated depreciation method and appropriate estimated useful life for such property.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of accelerated (5-year) amortization of (1) certified defense facilities and (2) pollution control facilities, instead of nonaccelerated or nonliberalized depreciation otherwise appropriate for income tax purposes, and deferral of taxes in such prior years as described in paragraph A, above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the unavailability of a depreciation deduction for tax purposes, or a reduced amount, with respect to any depreciable property for which accelerated amortization was used in prior years, as compared to the depreciation deduction otherwise available and appropriate for such property, considering its estimated useful life, according to the depreciation method ordinarily used by the utility for similar property in computing depreciation for tax purposes by a nonaccelerated or nonliberalized depreciation method.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the facilities of each certification or authorization of accelerated amortization for tax purposes.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy elects not to follow deferred tax accounting even though accelerated amortization is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any certified defense facility, the accounting shall not be suspended or discontinued on the property covered by that certificate, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining balance of accumulated deferred taxes with respect to any certified defense facility for which deferred tax accounting has been followed, shall, upon expiration of the estimated useful life of the facility on which deferred tax calculations were based, or upon retirement of such facility or predominant part thereof, be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise be applied as the Commission may authorize or direct.

F. Upon the sale, exchange, abandonment, premature retirement or taxable transfer of any certified pollution control facility on which there is a related balance herein, this account shall be charged and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with the amount of such balance; provided, however, that if the related income tax attributable to the disposition is significantly less than such related balance, the Commission shall otherwise direct or authorize how the residuals shall be treated. Upon transfers of plant to a wholly owned subsidiary the related balance in this account shall also be transferred. If transfers of plant are made to other than a wholly owned subsidiary and such transfer does not involve a tax transaction, the accounting shall be as authorized or directed by the Commission.

282 Accumulated deferred income taxes—Liberalized depreciation.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of liberalized depreciation in computing such taxes, as permitted by Section 167 of the Internal Revenue Code of 1954, as compared to

the depreciation deduction otherwise appropriate and allowable for tax purposes for similar property of the same estimated useful life according to the straight line or other nonliberalized method of depreciation.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of liberalized depreciation for income tax purposes, and deferral of taxes in such prior years as described in paragraph A above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the smaller amount of depreciation permitted for tax purposes for the current year with respect to any depreciable property for which liberalized depreciation was used in prior years, as compared to the depreciation deduction otherwise appropriate and available for similar property of the same estimated useful life according to the straight line or other nonliberalized depreciation method ordinarily used by the utility in computing depreciation for tax purposes.

C. Records with respect to entries to this account, as described above, and account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the plant additions of each vintage year for each class, group, or unit as to which different liberalized depreciation methods and estimated useful lives have been used. The underlying calculations to segregate and associate deferred tax amounts with the respective vintage years may be based on reasonable methods of approximation, if necessary, consistently applied.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy, elects not to follow deferred tax accounting even though liberalized depreciation is used in computing taxes on income. If however, deferred tax accounting is initiated with respect to any property such accounting shall not be discontinued on that property, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining deferred tax balance with respect to any year's plant additions or subdivisions thereof for which liberalized depreciation accounting has been followed upon retirement from service of such property or predominant portion thereof, or upon expiration of the estimated useful life on which the depreciation calculations for tax purposes are based, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise applied as the Commission may authorize or direct.

283 Accumulated deferred income taxes—other.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the current use of deductions other than accelerated amortization or liberalized depreciation in the computation of income taxes, which deductions for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is included in income for accounting purposes earlier than it is recognized for income tax purposes.

B. This account, when its use has been authorized by the Commission, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of deferral of taxes on income in previous years, as provided by paragraph A, above, because of difference in timing for tax purposes of particular income deductions or items of income from that recognized by the utility for general accounting purposes, other than with respect to accelerated amortization or liberalized depreciation. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable in the current year of the smaller deduction permitted, or the larger amount of income recognized, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items, other than accelerated amortization or liberalized depreciation, for which tax deferral accounting by the utility is authorized by the Commission.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(c) Immediately following account "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes" and relocate accounts "231, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following the text of *Special Instructions—Accumulated Deferred Income Taxes*. After revocation and relocation, this portion of the balance sheet accounts will be read as follows:

271 [Amended]

11. [Revoked]

281 [Relocated]

282 [Relocated]

283 [Relocated]

4. Amend the Chart of the Income Accounts as follows:

(a) Immediately following account "407, Amortization of Property Losses," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other Than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "410, Provision for Deferred Income Taxes."

(d) Immediately following account "410.1, Provision for Deferred Income Taxes, Utility Operating Income," revoke account title "411, Income Taxes Deferred in Prior Years—Credit."

(e) Immediately following account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(f) Revise the title of account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," to read 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income.

(g) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(h) Revise the title of account "411.2, Income Taxes Deferred in Prior Years—Credit, Other Income and Deductions," to read 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions.

(i) Immediately following account "428, Amortization of Debt Discount and

Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(j) Immediately following account "429, Amotrization of Premium on Debt—Credit," add a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

Operating expenses:

407 Amortization of property losses.
408 [Revoked]
408.1 Taxes other than income taxes, utility operating income.
409 [Revoked]
409.1 Income taxes, utility operating income.
410 [Revoked]
410.1 Provision for deferred income taxes, utility operating income.
411 [Revoked]
411.1 Provision for deferred income taxes—credit, utility operating income.
411.3 [Revoked]
411.4 Investment tax credit adjustments, utility operations.

* * * * *

2. OTHER INCOME AND DEDUCTIONS

* * * * *

B. OTHER INCOME DEDUCTIONS

* * * * *

426 [Revoked]

* * * * *

C. TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS

* * * * *

411.2 Provision for deferred income taxes—credit, other income and deductions.

* * * * *

3. INTEREST CHARGES

* * * * *

428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "407, Amortization of Property Losses" add *Special Instructions—Accounts 408.1 and 408.2*, with text.

(c) Revise the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add *Special Instructions—Accounts 409.1, 409.2, and 409.3* with text.

(f) Revise the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "410, Provision for Deferred Income Taxes."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions—Accounts 410.1, 410.2, 411.1, and 411.2*, with text.

(i) Revise the text of accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income" and "410.2, Provision for Deferred Income Taxes, Other Income and Deductions."

(j) Revoke account "411, Income Taxes Deferred in Prior Years—Credit."

(k) Revise the title and text of accounts "411.1, Income Taxes Deferred In Prior Years—Credit, Utility Operating Income" and "411.2, Income Taxes Deferred In Prior Years—Credit, Other Income and Deductions."

(l) Revoke account "411.3, Investment Tax Credit Adjustments."

(m) Immediately following account "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(n) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, state unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes accrued, or account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

NOTE A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called payroll taxes shall be distributed to utility departments and to nonutility functions on a basis related to payroll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amounts of state and federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility. (See general instruction 7.1 for prior period adjustments.)

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these ac-

counts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

410 [Revoked]

Special Instructions—Accounts 410.1, 410.2, 411.1, and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes shall be credited, with amounts equal to any current deferrals of taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in accounts 411.1 or 411.2.

B. Accounts 411.1 and 411.2 shall be credited, and Accumulated Deferred Income Taxes shall be debited, with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in accounts 410.1 or 410.2.

410.1 Provision for deferred income taxes, utility operating income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for deferred income taxes, other income and deductions.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Other Income and Deductions.

411 [Revoked]

411.1 Provision for deferred income taxes—credit, utility operating income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for deferred income taxes—credit, other income and deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Account 411.4 shall be debited with the amounts of investment tax credits related to electric utility property that are credited to account 255, Accumulated Deferred Investment Tax Credits, by companies which do not apply the entire amount of the benefits of the investment credit as a reduction of the overall income tax expense in the year in which such credit is realized (see account 255).

B. Account 411.4 shall be credited with the amounts debited to account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of electric utility property to which the tax credits relate or such lesser period of time as may be adopted and consistently followed by the company.

C. Account 411.5 shall also be debited and credited as directed in paragraphs A and B, for investment tax credits related to nonutility property.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(o) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(p) Account "411.7, Losses from Disposition of Utility Plant, is amended by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(q) In accounts "412, Revenues from Electric Plant Leased to Others" and "413, Expenses of Electric Plant Leased to Others" the Note is revised. As revised the Note to accounts 412 and 413 will read:

412 Revenues from electric plant leased to others.

413 Expenses of electric plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(r) In account "414, Other Utility Operating Income," the Note is revised. As revised the Note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(s) In accounts "415, Revenues from Merchandising, Jobbing and Contract Work" and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing and contract work.

416 Costs and expenses of merchandising, jobbing and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(t) In accounts "417, Revenues from Nonutility Operations" and "417.1, Expenses of Nonutility Operations," the note is revised and relocated to follow the account text. As so revised the note to accounts 417 and 417.1 will read:

417 Revenues from nonutility operations.

417.1 Expenses of nonutility operations.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(u) In account "418, Nonoperating Rental Income" the note is revised. As revised the note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(v) In account "419, Interest and Dividend Income," Note A is revised. As revised Note A to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE A: Related taxes shall be recorded in account 408.2, Taxes Other Than Income

Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(w) In account "421, Miscellaneous Nonoperating Income," revise the last sentence of the paragraph and amend "Item 3" by deleting "and reacquisition and resale or retirement of utility's debt securities and investment." As revised and amended these portions of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

ITEMS

* * * * *

3. Gain on disposition of investments.

(x) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(y) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(z) Revoke account "426, Miscellaneous Income Deductions."

(aa) Immediately following account "425, Miscellaneous Amortization" add *Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5* with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(bb) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

* * * * *

3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(cc) In account "428, Amortization of Debt Discount and expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(dd) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(ee) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premium on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(ff) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1, Amortization of Gain on Reacquired Debt—Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(gg) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 7.)

(hh) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 7.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

(a) In account "914, Revenues from Merchandising, Jobbing and Contract Work" and account "915, Costs and Expenses of Merchandising, Jobbing and Contract Work" revise Note B. As revised Note B of account 914 and 915 will read:

914 Revenues from merchandising, jobbing, and contract work.

915 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B. Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

* * * * *

(b) In account "927, Franchise Requirements" revise Note A. As revised Note A of account 927 will read:

927 Franchise requirements.

* * * * *

NOTE A: Franchise taxes shall not be charged to this account but to account 408.1, Taxes Other Than Income Taxes, Utility Operating Income.

* * * * *

(c) In account "928, Regulatory Commission Expenses," amend Note B by deleting the words, "Discount and". As amended Note B of account 928 will read:

928 Regulatory commission expenses.

* * * * *

NOTE B: Do not include in this account amounts includible in account 302, Franchises and Consents, account 181, Unamortized Debt Expense, or account 214, Capital Stock Expense.

* * * * *

(B) The following are proposed amendments and revisions to the Uniform System of Accounts for Class C Public Utilities and Licensees in Part 104, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section as follows:

(a) In instruction "2. *Records*," amend paragraph "E" by deleting "account 426, Miscellaneous Income Deductions" and substituting account 426.5, Other Deductions, therefor.

(b) Immediately following instruction "14. *Separate Accounts or Records for Each Licensed Project,*" add two new general instructions "15, *Accounting for Income Taxes*" and "16, *Long-Term Debt: Premium, Discount, Expense, and Gain or Loss on Reacquisition.*"

As so amended, these portions of the General Instructions section will read:

General Instructions

* * * * *

2. *Records.*

* * * * *

E. All amounts included in the accounts prescribed herein for electric plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions.

* * * * *

15. *Accounting for Income Taxes.*

A. In those instances where there are differences between the periods in which transactions significantly affect taxable income and the periods in which they enter into the determination of pretax accounting income, the income tax effects of those transactions are to be recognized in the periods in which the differences between pretax accounting and taxable income arise and in the periods in which the differences reverse using the deferred concept. The resulting income tax expense for the period will include the tax effects of transactions entering into the determinaion of net income for financial accounting purposes for the period. The resulting deferred tax amounts reflect the tax effects which will reverse in future periods. The measurement of income tax expense becomes thereby a consistent and integral part of the process of matching revenues and expenses in the determination of net income.

B. Tax effects deferred currently will be recorded as deferred debits or deferred credits, in accounts 190, Accumulated Deferred Income Taxes, and 283, Accumulated Deferred Income Taxes—Other, as appropriate. The resulting amounts recorded in these accounts shall be amortized as prescribed in this system of accounts or as otherwise authorized by the Commission.

C. In general, interperiod tax allocation will be required whenever transactions enter into the determination of pretax accounting income either earlier or later than they became determinants of taxable income. Some examples of items which cause such timing differences are:

(1) Extraordinary property losses, deducted for tax purposes but deferred and amortized for accounting purposes. (See account 182, Extraordinary Property Losses.)

(2) Regulatory commission expenses deducted for tax purposes but deferred and amortized in accounts.

(3) Gains or losses from sale of utility plant, recognized currently for tax purposes but deferred and amortized for accounting purposes. (See accounts 187, Deferred Losses from Disposition of Utility Plant, and 256, Deferred Gains from Disposition of Utility Plant.)

(4) Income or expense attributable to the reacquisition of debt securities, recognized currently for tax purposes but deferred and amortized in accounts. (See accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt.)

(5) Allowance for funds used and taxes during construction, deducted for tax purposes when incurred and included in the cost of utility plant for accounting purposes.

D. It is intended that there be full interperiod allocation of the income tax effects of transactions which significantly affect income for tax purposes and for accounting purposes in different periods, as explained above. Nothing in this instruction is intended to affect the allocation of the tax effects relating to interest charges between utility and nonutility operations, as directed in the special instructions for the income tax accounts, or to relate to the allocation of income tax savings, resulting from the filing of a consolidated income tax return, among a utility and its affiliates with which it files such a return. (See Special Instructions—Accounts 409.1, 409.2, and 409.3.)

16. *Long-Term Debt: Premium, Discount, Expense, and Gain or Loss on Reacquisition.*

A. General: A separate premium, discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt—Debit, and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amortization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquired securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over

the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes-Credit, Utility Operating Income, shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expenses on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 419.1, Allowance for Funds Used During Construction.

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add two new accounts 189, Unamortized Loss on Reacquired Debt and 190, Accumulated Deferred Income Taxes.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account title "256, Deferred Gains from Disposition of Utility Plant," add account titles 257, Unamortized Gain on Reacquired Debt, 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other.

(f) Immediately following account title "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes," and relocate account titles "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following account "257, Unamortized Gain on Reacquired Debt."

As so amended, those portions of the Chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBITS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

189 Unamortized loss on reacquired debt.
190 Accumulated deferred income taxes.

* * * * *

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.
226 Unamortized discount on long-term debt—debit.

* * * * *

8. DEFERRED CREDITS

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.
281 Accumulated deferred income taxes—Accelerated amortization.
282 Accumulated deferred income taxes—Liberalized depreciation.
283 Accumulated deferred income taxes—Other.

* * * * *

11. [REVOKED]

281 [Relocated]
282 [Relocated]
283 [Relocated]

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Amend account "114, Electric Plant Acquisition Adjustments," by adding a new paragraph C and redesignating present paragraph C as paragraph D. As so amended, account 114 will read:

114 Electric plant acquisition adjustments.

* * * * *

C. When the Commission has not authorized the amortization of an amount recorded in this account to operating expenses, but has authorized the inclusion in operating expenses of amounts equivalent to the tax reductions resulting from the inclusion of the acquisition adjustment in the depreciable basis of the related property for income tax purposes, the related tax effects will be deferred as the acquisition adjustment is amortized for accounting purposes, and the deferred amounts will be amortized over the tax life of the property. Account 411.2, Provision for the Deferred Income Taxes—Credit, Other Income and Deductions, shall be credited, and account 190, Accumulated Deferred Income Taxes, shall be debited with an amount equal to the estimated income tax effect applicable to that portion of acquisition adjustment amortized for accounting purposes during the period. Account 190 shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the larger basis for depreciation for tax purposes.

D. The amounts recorded in this account with respect to each property acquisition shall be amortized, or otherwise disposed of, as the Commission may approve or direct.

(b) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428. Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 16.

(c) Amend paragraph B of account "182, Extraordinary Property Losses," by adding a sentence at the end of the paragraph. As amended, this portion of account 182 will read:

182 Extraordinary property losses.

* * * * *

B. * * * Where the Commission has authorized amortization over future periods, the related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

(d) Amend account "183, Other Deferred Debits," by adding a new paragraph B and redesignating present paragraph "B" as paragraph C. As amended, this portion of account 183 will read:

183 Other deferred debits.

* * * * *

B. Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

C. The records supporting the entries to this account shall be be so kept that the utility can furnish full information as to each deferred debit included herein.

(e) Amend account "187, Deferred Losses from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 187 will read:

187 Deferred losses from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 15. * * *

(f) Immediately following account "187, Deferred Losses from Disposition of

Utility Plant," add two new accounts titled 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes, to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 16.

190 Accumulated deferred income taxes.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is deducted in determining income for accounting purposes earlier than it is deducted for income tax purposes.

B. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to account 410.1 or 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of income recognized, or the larger deduction permitted, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items for which deferred tax accounting by the utility is authorized.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be debited to account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(g) Revise paragraph B of account "221 Bonds." As revised, this portion of account 221 will read as follows:

221 Bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt as appropriate. (See General Instruction 16.)

(h) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt-Credit. (See General Instruction 16.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 16.)

(i) Revoke account "251, Unamortized Premium on Debt."

(j) Amend account "253, Other Deferred Credits," by adding a sentence at the end of the paragraph. As amended, this portion of account 253 will read:

253 Other deferred credits.

* * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

(k) Amend paragraphs "A" and "B" of "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, paragraphs A and B of account 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited and account 411.4, Investment Tax Credit Adjustments, Utility Operations, or 411.5, Investment Tax Credit Adjustments, Nonutility Operations, as appropriate, shall be debited with investment tax credits deferred by companies which do not apply such credits as a reduction of the overall income tax expense in the year in which a tax credit is realized. There can be neither changes in accounting method for electric utility operations nor transfers from this account except as authorized herein or as may otherwise be authorized by the Commission. (See the special instructions for accounts 411.4 and 411.5.)

B. This account shall be debited and account 411.4 or 411.5, as appropriate, shall be credited with a proportionate amount determined in relation to the average useful life of electric utility or nonutility property to which the tax credits relate, or such lesser period of time as may be adopted and consistently followed by the company.

* * * * *

(l) Amend account "256, Deferred Gains from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 256 will read:

256 Deferred gains from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 15. * * *

(m) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt, a new subheading Special Instructions—Accumulated Deferred Income Taxes, and immediately following text of this new subheading, add relocated accounts 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other. These relocated accounts are being amended by deleting the reference to account "410, Provision for Deferred Income Taxes," and to account "411, Income Taxes Deferred in Prior Years—Credit," and substituting therefor references to accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income," "410.2, Provision for De-

ferred Income Taxes, Other Income and Deductions, 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income," and "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions. The texts of paragraphs A and B of account "283" are further amended and the note to the account is deleted. As so amended, this portion of the balance sheet accounts will read as follows:

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 16.

SPECIAL INSTRUCTIONS

ACCUMULATED DEFERRED INCOME TAXES

Public utilities and licensees shall use the accounts provided below for prior accumulations of deferred taxes on income and for additional provisions. A copy of the order or other authorization to practice deferred tax accounting of the State public service commission also having jurisdiction shall be filed with the Commission, or, in the absence of a State public service commission having accounting jurisdiction, the public utility or licensee shall file with this Commission a copy of its plan of accounting for deferred taxes on income. The filing of such order or other authorization, or accounting plan, shall constitute permission for additional accumulations of deferred taxes on income. Account 283 is provided for use of those public utilities and licensees which have obtained permission of the Commission for specific types of deferrals of taxes on income other than with respect to accelerated amortization or liberalized depreciation.

NOTE A: The text of the accounts below are designated primarily to cover deferrals of Federal income taxes pursuant to provisions of the Internal Revenue Code of 1954 but the accounts are also applicable to deferrals of State taxes on income.

NOTE B: Public Utilities and Licensees which, in addition to an electric utility department, have another utility department, gas, water, etc., and nonutility property and which have deferred taxes on income with respect thereto shall classify such deferrals in the accounts provided below so as to allow ready identification of items relating to each utility department and to Other Income and Deductions.

281 Accumulated deferred income taxes—Accelerated amortization.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of accelerated (5-year) amortization of (1) certified defense facilities in computing such taxes, as permitted by section 168 of the Internal Revenue Code and (2) certified pollution control facilities in computing such taxes, as permitted by section 169 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes according to the straight line or other nonaccelerated depreciation method and appropriate estimated useful life for such property.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes-Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of accelerated (5-year) amortization of (1) certified defense facilities and (2) pollution control facilities, instead of nonaccelerated or nonliberalized depreciation otherwise appropriate for income tax purposes, and deferral of taxes in such prior years as described in paragraph A, above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the unavailability of a depreciation deduction for tax purposes, or a reduced amount, with respect to any depreciable property for which accelerated amortization was used in prior years, as compared to the depreciation deduction otherwise available and appropriate for such property, considering its estimated useful life, according to the depreciation method ordinarily used by the utility for similar property in computing depreciation for tax purposes by a nonaccelerated or nonliberalized depreciation method.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the facilities of each certification or authorization of accelerated amortization for tax purposes.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy elects not to follow deferred tax accounting even though accelerated amortization is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any certified defense facility, the accounting shall not be suspended or discontinued on the property covered by that certificate, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining balance of accumulated deferred taxes with respect to any certified defense facility for which deferred tax accounting has been followed, shall, upon expiration of the estimated useful life of the facility on which deferred tax calculations were based, or upon retirement of such facility or predominant part thereof, be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise be applied as the Commission may authorize or direct.

F. Upon the sale, exchange, abandonment, premature retirement or taxable transfer of any certified pollution control facility on which there is a related balance herein, this account shall be charged and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with the amount of such balance; provided, however, that if the related income tax attributable to the disposition is significantly less than such related balance, the Commission shall otherwise direct or authorize how the residuals shall be treated. Upon transfers of plant to a wholly owned subsidiary the related balance in this account shall also be transferred. If transfers of plant are made to other than a wholly owned subsidiary and such transfer does not involve a tax transaction, the accounting shall be as authorized or directed by the Commission.

282 Accumulated deferred income taxes—Liberalized depreciation.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of liberalized depreciation in computing such taxes, as permitted by Section 167 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes for similar property of the same estimated useful life according to the straight line or other nonliberalized method of depreciation.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes-Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of liberalized depreciation for income tax purposes, and deferral of taxes in such prior years as described in paragraph A above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the smaller amount of depreciation permitted for tax purposes for the current year with respect to any depreciable property for which liberalized depreciation was used in prior years, as compared to the depreciation deduction otherwise appropriate and available for similar property of the same estimated useful life according to the straight line

or other nonliberalized depreciation method ordinarily used by the utility in computing depreciation for tax purposes.

C. Records with respect to entries to this account, as described above, and account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the plant additions of each vintage year for each class, group, or unit as to which different liberalized depreciation methods and estimated useful lives have been used. The underlying calculations to segregate and associate deferred tax amounts with the respective vintage years may be based on reasonable methods of approximation, if necessary, consistently applied.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy, elects not to follow deferred tax accounting even though liberalized depreciation is used in computing taxes on income. If however, deferred tax accounting is initiated with respect to any property such accounting shall not be discontinued on that property, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining deferred tax balance with respect to any year's plant additions or subdivisions thereof for which liberalized depreciation accounting has been followed upon retirement from service of such property or predominant portion thereof, or upon expiration of the estimated useful life on which the depreciation calculations for tax purposes are based, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise applied as the Commission may authorize or direct.

283 Accumulated deferred income taxes—other.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the current use of deductions other than accelerated amortization or liberalized depreciation in the computation of income taxes, which deductions for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is included in income for accounting purposes earlier than it is recognized for income tax purposes.

B. This account, when its use has been authorized by the Commission, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of deferral of taxes on income in previous years, as provided by paragraph A, above, because of difference in timing for tax purposes of particular income deductions or items of income from that recognized by the utility for general accounting purposes, other than with respect to accelerated amortization or liberalized depreciation.

Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable in the current year of the smaller deduction permitted, or the larger amount of income recognized, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items, other than accelerated amortization or liberalized depreciation, for which tax deferral accounting by the utility is authorized by the Commission.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(n) Immediately following account "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes" and relocate accounts "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following the text of *Special Instructions—Accumulated Deferred Income Taxes.* After revocation and relocation, this portion of the balance sheet accounts will read as follows:

271 [Amended]

11. [Revoked]

281 [Relocated]

282 [Relocated]

283 [Relocated]

4. Amend the Chart of the Income Accounts as follows:

(a) Immediately following account "407, Amortization of Property Losses," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other Than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "410, Provision for Deferred Income Taxes."

(d) Immediately following account "410.1, Provision for Deferred Income Taxes, Utility Operating Income," revoke account title "411, Income Taxes Deferred in Prior Years—Credit."

(e) Immediately following account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(f) Revise the title of account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," to read 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income.

(g) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(h) Revise the title of account "411.2, Income Taxes Deferred in Prior Years—Credit, Other Income and Deductions," to read 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions.

(i) Immediately following account, "428, Amortization of Debt Discount and Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(j) Immediately following account "429, Amortization of Premium on Debt—Credit," add a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. Utility Operating Income

Operating Expenses

* * * * *

407	Amortization of property losses.
408	[Revoked]
408.1	Taxes other than income taxes, utility operating income.
409	[Revoked]
409.1	Income Taxes, utility operating income.
410	[Revoked]
410.1	Provision for deferred income taxes, utility operating income.
411	[Revoked]
411.1	Provision for deferred income taxes—Credit, utility operating income.
411.3	[Revoked]
411.4	Investment tax credit adjustments, utility operations.

* * * * *

2. OTHER INCOME AND DEDUCTIONS

* * * * *

B. OTHER INCOME DEDUCTIONS

* * * * *

426 [Revoked]

* * * * *

C. TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS

* * * * *

411.2 Provision for deferred income taxes—credit, other income and deductions.

* * * * *

3. INTEREST CHARGES

* * * * *

428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "407, Amortization of Property Losses" add *Special Instructions—Accounts 408.1 and 408.2*, with text.

(c) Amend the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add *Special Instructions—Accounts 409.1, 409.2 and 409.3* with text.

(f) Amend the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "410, Provision for Deferred Income Taxes."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions—Accounts 410.1, 410.2, 411.1 and 411.2*, with text.

(i) Revise the text of accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income" and "410.2, Provision for Deferred Income Taxes, Other Income and Deductions."

(j) Revoke account "411, Provision for Deferred Income Taxes—Credit."

(k) Revise the title and text of accounts "411.1, Income Taxes Deferred In Prior Years—Credit, Utility Operating Income" and "411.2, Income Taxes Deferred In Prior Years—Credit, Other Income and Deductions."

(l) Revoke account "411.3, Investment Tax Credit Adjustments."

(m) Immediately following account "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(n) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, state unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes accrued, or account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

NOTE A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called payroll taxes shall be distributed to utility departments and to nonutility functions on a basis related to payroll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amounts of State and Federal income taxes on income property accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility (See general instruction 9 for prior period adjustments).

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

410 [Revoked]

Special Instructions—Accounts 410.1, 410.2, 411.1, and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes shall be credited, with amounts equal to any current deferrals if taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in accounts 411.1 or 411.2.

B. Accounts 411.1 and 411.2 shall be credited, and Accumulated Deferred Income Taxes shall be debited, with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in accounts 410.1 or 410.2.

410.1 Provision for deferred income taxes, utility operating income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for deferred income taxes, other income and deductions.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Other Income and Deductions.

411 [Revoked]

411.1 Provision for deferred income taxes—credit, utility operating income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for deferred income taxes—credit, other income and deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Account 411.4 shall be debited with the amounts of investment tax credits related to electric utility property that are credited to account 255, Accumulated Deferred Investment Tax Credits, by companies which do not apply the entire amount of the benefits of the investment credit as a reduction of the overall income tax expense in the year in which such credit is realized (see account 255).

B. Account 411.4 shall be credited with the amounts debited to account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of electric utility property to which the tax credits relate or such lesser period of time as may be adopted and consistently followed by the company.

C. Account 411.5 shall also be debited and credited as directed in paragraphs A and B, for investment tax credits related to nonutility property.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(o) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(p) Account "411.7, Losses from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(q) In accounts "412, Revenues from Electric Plant Leased to Others" and "413, Expenses of Electric Plant Leased to Others" the Note is revised. As revised the Note to accounts 412 and 413 will read:

412 Revenues from electric plant leased to others.

413 Expenses of electric plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(r) In account "414, Other Utility Operating Income," the Note is revised. As revised the Note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(s) In accounts "415, Revenues from Merchandising, Jobbing and Contract Work" and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing, and contract work.

416 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(t) In accounts "417, Revenues from Nonutility Operations" and "417.1, Expenses of Nonutility Operations," the note is revised. As so revised the note to accounts 417 and 417.1 will read:

417 Revenues from nonutility operations.

417.1 Expenses of nonutility operations.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(u) In account "418, Nonoperating Rental Income" the note is revised. As revised the note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(v) In account "419, Interest and Dividend Income," Note A is revised. As revised Note A to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE A: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(w) In account "421, Miscellaneous Nonoperating Income," revise the last sentence of the paragraph and amend "Item 3" by deleting "and reacquisition and resale or retirement of utility's debt securities and investment." As revised and amended these portions of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

ITEMS

* * * * *

3. Gain on disposition of investments.

(x) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(y) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(z) Revoke account "426, Miscellaneous Income Deductions."

(aa) Immediately following account "425, Miscellaneous Amortization" add Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5 with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5.

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(bb) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

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3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(cc) In account "428, Amortization of Debt Discount and expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(dd) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(ee) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premium on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(ff) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1 Amortization of Gain on Reacquired Debt-Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(gg) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 8.)

(hh) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 8.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

(a) Amend accounts "914, Revenues from Merchandising, Jobbing and Contract Work," and "915, Costs and Expenses of Merchandising, Jobbing and Contract Work," by redesignating the "Note" as "Note A," adding new Note B, deleting item "23" from the list of items, and redesignating item "24" as item 23. As amended, these portions of accounts 914 and 915 will read:

914 Revenues from merchandising, jobbing and contract work.

915 Costs and expenses of merchandising, jobbing and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

23. Losses from uncollectible merchandise and jobbing accounts.

(b) In account "927, Franchise Requirements" revise Note A. As revised, Note A of account 927 will read:

927 Franchise requirements.

* * * * *

NOTE A: Franchise taxes shall not be charged to this account but to account 408.1, Taxes Other Than Income Taxes, Utility Operating Income.

* * * * *

(c) In account "928, Regulatory Commission Expenses," amend Note B by deleting the words, "Discount and". As amended Note B of account 928 will read:

928 Regulatory commission expenses.

* * * * *

NOTE B: Do not include in this account amounts includible in account 302, Franchises and Consents, account 181, Unamortized Debt Expense, or account 214, Capital Stock Expense.

* * * * *

(C) The following are proposed amendments and revisions to the Uniform System of Accounts for Class D Public Utilities and Licensees in Part 105, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section by adding a new general instruction "9. *Long-Term Debt: Premium, Discount, Expense, and Gain or Loss on Reacquisition,*" immediately following instruction "8. *Separate Accounts or Records for Each Licensed Project.*"

As so amended, this portion of the General Instructions section will read:

General Instructions

* * * * *

9. Long-term debt: premium, discount, expense, and gain or loss on reacquisition.

A. General: A separate premium, discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt—Debit, and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably

over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amortization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189 Unamortized Loss on Reacquired Debt, or account 257 Unamortized Gain on Reacquired Debt as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquired securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, and related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income shall be credited with an amount during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible) except under the provisions of account 419.1, Allowance for Funds Used During Construction.

J. See general instruction 7 for accounting for deferred taxes as directed in paragraphs D, E, F, and G above.

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add a new account 189, Unamortized Loss on Reacquired Debt.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account title "256, Deferred Gains from Disposition of Utility Plant," add new account 257, Unamortized Gain on Reacquired Debt.

As so amended, those portions of the Chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBITS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

189 Unamortized loss on reacquired debt.

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.

226 Unamortized discount on long-term debt—debit.

* * * * *

8. DEFERRED CREDITS

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.

* * * * *

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 9.

(b) Amend account "187, Deferred Losses from Disposition of Utility Plant," by deleting the third sentence. As amended, account 187 will read:

187 Deferred losses from disposition of utility plant.

This account shall include losses from the sale or other disposition of property previously recorded in account 394, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such losses are significant and are to be amortized over a period

of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by debits to account 411.7, Losses from Disposition of Utility Plant. (See account 394, Electric Plant Held for Future Use.)

(c) Immediately following account "187, Deferred Loans from Disposition of Utility Plant," add a new account titled 189, Unamortized Loss on Reacquired Debt to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 9.

(d) Revise paragraph B of account "221, Bonds." As revised, this portion of account 221 will read as follows:

221 Bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt as appropriate. (See General Instruction 9.)

(e) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debit securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt—Credit. (See General Instruction 9.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 9.)

(f) Revoke account "251, Unamortized Premium on Debt."

(g) Amend paragraphs "A" and "B" of "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, paragraphs A and B of account 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited and account 411.4, Investment Tax Credit Adjustments, Utility Operations, or 411.5, Investment Tax Credit Adjustments, Nonutility Operations, as appropriate, shall be debited with investment tax credits deferred by companies which do not apply such credits as a reduction of the overall income tax expense in the year in which a tax credit is realized. There can be neither changes in accounting method for electric utility operations nor transfers from this account, except as authorized herein or as may otherwise be authorized by the Commission. (See the special instructions for accounts 411.4 and 411.5.)

B. This account shall be debited and account 411.4 or 411.5, as appropriate, shall be credited with a proportionate amount determined in relation to the average useful life of electric utility or nonutility property to which the tax credits relate, or such lesser period of time as may be adopted and consistently following by the company.

* * * * *

(h) Amend account "256, Deferred Gains from Disposition of Utility Plant," by deleting the third sentence. As amended, account 256 will read:

256 Deferred gains from disposition of utility plant.

This account shall include gains from the sale or other disposition of property previously recorded in account 394, Electric Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such gains are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by credits to account 411.6, Gains from Disposition of Utility Plant. (See account 394, Electric Plant Held for Future Use.)

(i) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt.

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 9.

4. Amend the Chart of the Income Accounts as follows:

(a) Immediately following account "404, Amortization Expense," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other Than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(d) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(e) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(f) Immediately following account "429, Amortization of Premium on Debt—Credit," add a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. UTILITY OPERATING INCOME

Operating expenses:

* * * * *

404 Amortization expense.
408 [Revoked]
408.1 Taxes other than income taxes, utility operating income.
409 [Revoked]
409.1 Income taxes, utility operating income.
411.3 [Revoked]
411.4 Investment tax credit adjustments, utility operations.

* * * * *

2. OTHER INCOME AND DEDUCTIONS

* * * * *

B. OTHER INCOME DEDUCTIONS

* * * * *

426 [Revoked]

* * * * *

3. INTEREST CHARGES

* * * * *

428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "404, Amortization Expense," add *Special Instructions—Accounts 408.1 and 408.2, with text.*

(c) Revise the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add

Special Instructions—Accounts 409.1, 409.2, and 409.3 with text.

(f) Revise the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "411.3, Investment Tax Credit Adjustments."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(i) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, State unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes accrued, or account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

NOTE A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called pay roll taxes shall be distributed to utility departments and to nonutility functions on a basis related to pay roll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1 409.2, and 409.3

A. These accounts shall include the amounts of State and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility (See general instruction 5 for prior period adjustments.)

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amonut of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Account 411.4 shall be debited with the amounts of investment tax credits related to electric utility property that are credited to account 255, Accumulated Deferred Investment Tax Credits, by companies which do not apply the entire amount of the benefits of the investment credit as a reduction of the overall income tax expense in the year in which such credit is realized (see account 255).

B. Account 411.4 shall be credited with the amounts debited to account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of electric utility property to which the tax credits relate or such lesser period of time as may be adopted and consistently followed by the company.

C. Account 411.5 shall also be debited and credited as directed in paragraphs A and B, for investment tax credits related to nonutility property.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(j) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(k) Account "411.7, Losses from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be re-

corded in account 409.1, Income Taxes, Utility Operating Income.

(l) In accounts "412, Revenues from Electric Plant Leased to Others" and "413, Expenses of Electric Plant Leased to Others" the note is revised. As revised the note to accounts 412 and 413 will read:

412 Revenues from electric plant leased to others.

413 Expenses of electric plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(m) In account "414, Other Utility Operating Income," the note is revised. As revised the note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(n) In accounts "415, Revenues from Merchandising, Jobbing and Contract Work" and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing, and contract work.

416 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(o) In account "418, Nonoperating Rental Income" the Note is revised. As revised the Note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(p) In account "419, Interest and Dividend Income," the Note is revised. As revised, the note to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(q) In account "421, Miscellaneous Nonoperating Income," revise the last sentence of the paragraph. As revised, this portion of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(r) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised, this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(s) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions as appropriate.

(t) Revoke account "426, Miscellaneous Income Deductions."

(u) Immediately following account "425, Miscellaneous Amortization" add *Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5* with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(v) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

* * * * *

3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(w) In account "428, Amortization of Debt Discount and Expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(x) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(y) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premimum on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(z) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1, Amortization of Gain on Reacquired Debt—Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(aa) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 4.)

(bb) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 4.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

Amend account "592, Revenues from Merchandising, Jobbing and Contract Work" and account "593, Costs and Expenses of Merchandising, Jobbing and Contract Work" by adding new Note C.

As amended, Note C to accounts 592 and 593 will read:

592 **Revenues from merchandising, jobbing, and contract work.**

593 **Costs and expenses of merchandising, jobbing, and contract work.**

* * * * *

NOTE C: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

(D) The following are proposed amendments and revisions to the Uniform System of Accounts for Class A and Class B Natural Gas Companies in Part 201, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section as follows:

(a) In instruction "2. *Records,*" amend paragraph "E" by deleting "account 426, Miscellaneous Income Deductions" and substituting account 426.5, Other Deductions therefor.

(b) Immediately following instruction "15. *Contingent assets and liabilities*" add two new general instructions "16, *Accounting for income taxes*" and "17, *Long-term debt: premium, discount, expense, and gain or loss on reacquisition.*

As so amended, these portions of the General Instructions section will read:

General Instructions

* * * * *

2. *Records.*

* * * * *

E. All amounts included in the accounts prescribed herein for gas plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions.

* * * * *

16. *Accounting for income taxes.*

A. In those instances where there are differences between the periods in which transactions significantly affect taxable income and the periods in which they enter into the determination of pretax accounting income, the income tax effects of those transactions are to be recognized in the periods in which the differences between pretax accounting income and taxable income arise and in the periods in which the differences reverse using the deferred concept. The resulting income tax expense for the period will include the tax effects of transactions entering into the determination of net income for financial accounting purposes for the period. The resulting deferred tax amounts reflect the tax effects which will reverse in future periods. The measurement of income tax expense becomes thereby a consistent and integral part of the process of matching revenues and expenses in the determination of net income.

B. Tax effects deferred currently will be recorded as deferred debits or deferred credits, in accounts 190, Accumulated Deferred Income Taxes, and 283, Accumulated Deferred Income Taxes—Other, as appropriate. The resulting amounts recorded in these accounts shall be amortized as prescribed in this system of accounts or as otherwise authorized by the Commission.

C. In general, interperiod tax allocation will be required whenever transactions enter into the determination of pretax accounting income either earlier or later than they became determinants of taxable income. Some examples of items which cause such timing differences are:

(1) Research and development costs and extraordinary property losses, deducted for tax purposes but deferred and amortized for accounting purposes. (See accounts 182, Extraordinary Property Losses, and 188, Research and Development Expenditures.)

(2) Regulatory commission expenses deducted for tax purposes but deferred and amortized in accounts.

(3) Gains or losses from sale of utility plant, recognized currently for tax purposes but deferred and amortized for accounting purposes. (See accounts 187, Deferred Losses from Disposition of Utility Plant, and 256, Deferred Gains from Disposition of Utility Plant.)

(4) Income or expense attributable to the reacquisition of debt securities, recognized currently for tax purposes but deferred and amortized in accounts. (See accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt.)

(5) Interest and taxes during construction, deducted for tax purposes when incurred and included in the cost of utility plant for accounting purposes.

(6) Advance payments for gas, deducted currently for tax purposes but deferred and amortized in accounts. (See account 166, Advance Payments for Gas.)

D. It is intended that there be full interperiod allocation of the income tax effects of transactions which significantly affect income for tax purposes and for accounting purposes in different periods, as explained above. Nothing in this instruction is intended to affect the allocation of the tax effects relating to interest charges between utility and nonutility operations, as directed in the special instructions for the income tax accounts, or to relate to the allocation of income tax savings, resulting from the filing of a consolidated income tax return, among a utility and its affiliates with which it files such a return. (See *Special Instructions* — Accounts 409.1, 409.2, and 409.3).

17. *Long-term debt: Premium, discount, expenses, and gain or loss on reacquisition.*

A. General: A separate premium, discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt — Debit, and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amortization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189 Unamortized Loss on Reacquired Debt, or account 257 Unamortized Gain on Reacquired Debt as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquired securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for De-

ferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expense on debt shall not be included as an element in the cost on construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Interest Charged to Construction—Credit. (419.1, Allowance for Funds Used During Construction.)

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "188, Research and Development Expenditures," add new accounts 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account title "256, Deferred Gains from Disposition of Utility Plant," add account titles 257, Unamortized Gain on Reacquired Debt, 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other.

(f) Immediately following account title "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes," and relocate account titles "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following account "257, Unamortized Gain on Reacquired Debt."

As so amended, those portions of the Chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBITS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

189 Unamortized loss on reacquired debt.
190 Accumulated deferred income taxes.

* * * * *

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.
226 Unamortized discount on long-term debt—debit.

* * * * *

8. DEFERRED CREDITS

* * * * *

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.
281 Accumulated deferred income taxes—accelerated amortization.
282 Accumulated deferred income taxes—liberalized depreciation.
283 Accumulated deferred income taxes—other.

* * * * *

11. [REVOKED]

281 [Relocated]
282 [Relocated]
283 [Relocated]

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Amend account "114, Gas Plant Acquisition Adjustments," by adding a new paragraph C and redesignating present paragraph C as paragraph D. As so amended, account 114 will read:

114 Gas plant acquisition adjustments.

* * * * *

C. When the Commission has not authorized the amortization of an amount recorded in this account to operating expenses, but has authorized the inclusion in operating expenses of amounts equivalent to the tax reductions resulting from the inclusion of the acquisition adjustment in the depreciable basis of the related property for income tax purposes, the related tax effects will be deferred as the acquisition adjustment is amortized for accounting purposes, and the deferred amounts will be amortized over the tax life of the property. Account 411.2, Provision for Deferred Income Taxes-Credit, Other Income and Deductions, shall be credited, and account 190, Accumulated Deferred Income Taxes, shall be debited with an amount equal to the estimated income tax effect applicable to that portion of the acquisition adjustment amortized for accounting purposes during the period. Account 190 shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the larger basis for depreciation for tax purposes.

D. The amounts recorded in this account with respect to each property acquisition shall be amortized, or otherwise disposed of, as the Commission may approve or direct.

(b) Amend account "166, Advance payments for gas," by adding a sentence at the end of paragraph A. As amended, this portion of Paragraph A of account 166 will read:

A. * * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with general instruction 16.

* * * * *

(c) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 17.

(d) Amend paragraph B of account "182, Extraordinary Property Losses," by adding a sentence at the end of the paragraph. As amended, this portion of account 182 will read:

182 Extraordinary property losses.

* * * * *

B. * * * Where the Commission has authorized amortization over future periods, the related income tax effects shall be allocated to the periods affected in accordance with General Instruction 16.

(e) Amend paragraph A of account "186, Miscellaneous Deferred Debits," by adding a sentence at the end of the paragraph. As amended, this portion of account 186 will read:

186 Miscellaneous deferred debits.

A. * * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 16.

(f) Amend account "187, Deferred Losses from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 187 will read:

187 Deferred losses from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 16. * * *

(g) Amend paragraph C of account "188, Research and Development Expenditures," by amending the second sentence, and by adding an additional sentence at the end of the paragraph. As amended, this portion of account 188 will read:

188 Research and development expenditures.

* * * * *

C. * * * In such a case the portion of such amounts that cause the distortion may be amortized to the appropriate operating expense account over a period not to exceed 5 years unless otherwise authorized by the Commission. Any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 16.

(h) Immediately following account "188, Research and Development Expenditures," add two new accounts titled 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes, to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 17.

190 Accumulated deferred income taxes.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is deducted in determining income for accounting purposes earlier than it is deducted for income tax purposes.

B. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to account 410.1 or 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of income recognized, or the larger deduction permitted, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items for which deferred tax accounting by the utility is authorized.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be debited to account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(i) Revise paragraph B of account "222, Reacquired Bond." As revised, this portion of account 222 will read as follows:

222 Reacquired bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. (See General Instruction 17.)

(j) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premimum on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt—Credit. (See General Instruction 17.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 17.)

(k) Revoke account "251, Unamortized Premium on Debt."

(l) Amend account "253, Other Deferred Credits," by adding a sentence at the end of the paragraph. As amended, this portion of account 253 will read:

253 Other deferred credits.

* * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 16.

(m) Amend paragraphs "A" and "B" of account "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, paragraphs A and B of account 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited with all investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized. After such election, a company may not transfer amounts from this account, except as authorized herein and in the Special Instructions for accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, and in account 420, Investment Tax Credits, or with approval of the Commission.

B. Where the company's accounting provides that investment tax credits are to be passed on to customers, this account shall be debited and account 411.4 credited with a proportionate amount determined in relation to the average useful life of gas utility property to which the tax credits relate or such lesser period of time as may be adopted and used by the company. * * *

* * * * *

(n) Amend account "256, Deferred Gains from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 256 will read:

256 Deferred gains from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 16. * * *

(o) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt, a new subheading Special Instructions—Accumulated Deferred Income Taxes, and immediately following text of this new subheading, add relocated accounts 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other. These relocated accounts are being amended by deleting the reference to account "410, Provision for Deferred Income Taxes," and to account "411, Income Taxes Deferred In Prior Years—Credit," and substituting therefor reference to accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income", "410.2, Provision for Deferred Income Taxes, Other Income and Deductions, 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income," and "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions". The texts of paragraphs A and B of account "283" are further amended and the note to the account is deleted. As so amended, this portion of the balance sheet accounts will read as follows:

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 17.

SPECIAL INSTRUCTIONS

ACCUMULATED DEFERRED INCOME TAXES

Natural gas companies shall use the accounts provided below for prior accumulations of deferred taxes on income and for additional provisions. A copy of the order or other authorization to practice deferred tax accounting of the State public service commission also having jurisdiction shall be filed with the Commission, or, in the absence of a State public service commission having accounting jurisdiction, the natural gas company shall file with this Commission a copy of its plan of accounting for deferred taxes on income. The filing of such order or other authorization, or accounting plan, shall constitute permission for additional accumulations of deferred taxes on income. Account 283 is provided for use of those natural gas companies which have obtained permission of the Commission for specific types of deferrals of taxes on income other than with respect to accelerated amortization or liberalized depreciation.

NOTE A: The text of accounts below are designed primarily to cover deferrals of Federal income taxes arising under provisions of the Internal Revenue Code of 1954 but the accounts are also applicable to deferrals of State taxes on income.

NOTE B: Natural Gas Companies which, in addition to a gas utility department, have another utility department, electric, water, etc., and nonutility property and which have deferred taxes on income with respect thereto shall classify such deferrals in the accounts provided so as to allow ready identification of items relating to each utility department and to Other Income and Deductions.

281 Accumulated deferred income taxes—Accelerated amortization.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of accelerated (5-year) amortization of (1) certified defense facilities in computing such taxes, as permitted by section 168 of the Internal Revenue Code and (2) certified pollution control facilities in computing such taxes, as permitted by section 169 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes according to the straight line or other nonaccelerated depreciation method and appropriate estimated useful life for such property.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of accelerated (5-year) amortization of (1) certified defense facilities and (2) pollution control facilities, instead of nonaccelerated or nonliberalized depreciation otherwise appropriate for income tax purposes, and deferral of taxes in such prior years as described in paragraph A, above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the unavailability of a depreciation deduction for tax purposes, or a reduced amount, with respect to any depreciable property for which accelerated amortization was used in prior years, as compared to the depreciation deduction otherwise available and appropriate for such property, considering its estimated useful life, according to the depreciation method ordinarily used by the utility for similar property in computing depreciation for tax purposes by a nonaccelerated or non-liberalized depreciation method.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the facilities of each certification or authorization of accelerated amortization for tax purposes.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy elects not to follow deferred tax accounting even though accelerated amortization is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any certified defense facility, the accounting shall not be suspended or discontinued on the property covered by that certificate, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining balance of accumulated deferred taxes with respect to any certified defense facility for which deferred tax accounting has been followed, shall, upon expiration of the estimated useful life of the facility on which deferred tax calculations were based, or upon retirement of such facility or predominant part thereof, be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise be applied as the Commission may authorize or direct.

F. Upon the sale, exchange, abandonment, premature retirement or taxable

transfer of any certified pollution control facility on which there is a related balance herein, this account shall be charged and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with the amount of such balance; provided, however, that if the related income tax attributable to the disposition is significantly less than such related balance, the Commission shall otherwise direct or authorize how the residuals shall be treated. Upon transfers of plant to a wholly owned subsidiary the related balance in this account shall also be transferred. If transfers of plant are made to other than a wholly owned subsidiary and such transfer does not involve a tax transaction, the accounting shall be as authorized or directed by the Commission.

282 Accumulated deferred income taxes—Liberalized depreciation.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of liberalized depreciation in computing such taxes, as permitted by section 167 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes for similar property of the same estimated useful life according to the straight line or other nonliberalized method of depreciation.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of liberalized depreciation for income tax purposes, and deferral of taxes in such prior years as described in paragraph A above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the smaller amount of depreciation permitted for tax purposes for the current year with respect to any depreciable property for which liberalized depreciation was used in prior years, as compared to the depreciation deduction otherwise appropriate and available for similar property of the same estimated useful life according to the straight line or other nonliberalized depreciation method ordinarily used by the utility in computing depreciation for tax purposes.

C. Records with respect to entries to this account, as described above, and account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the plant additions of each vintage year for each class, group, or unit as to which different liberalized depreciation methods and estimated useful lives have been used. The underlying calculations to segregate and associate deferred tax amounts with the respective vintage years may be based on reasonable methods of approximation if necessary, consistently applied.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy, elects not to follow deferred tax accounting even though liberalized depreciation is used in computing taxes on income. If however, deferred tax accounting is initiated with respect to any property such accounting shall not be discontinued on that property, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining deferred tax balance with respect to any year's plant additions or subdivisions thereof for which liberalized depreciation accounting has been followed upon retirement from service of such property or predominant portion thereof, or upon expiration of the estimated useful life on which the depreciation calculations for tax purposes are based, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise applied as the Commission may authorize or direct.

283 Accumulated deferred income taxes—other.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the current use of deductions other than accelerated amortization or liberalized depreciation in the computation of income taxes, which deductions for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is included in income for accounting purposes earlier than it is recognized for income tax purposes.

B. This account, when its use has been authorized by the Commission, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of deferral of taxes on income in previous years, as provided by paragraph A, above, because of difference in timing for tax purposes of particular income deductions or items of income from that recognized by the utility for general accounting purposes, other than with respect to accelerated amortization or liberalized depreciation.

Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable in the current year of the smaller deduction permitted, or the larger amount of income recognized, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items, other than accelerated amortization or liberalized depreciation, for which tax deferral accounting by the utility is authorized by the Commission.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(o) Immediately following account "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes" and relocate accounts "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following the text of *Special Instructions—Accumulated Deferred Income Taxes*. After revocation and relocation, this portion of the balance sheet accounts will read as follows:

271 [Amended]

11. [REVOKED]

281 [Relocated]

282 [Relocated]

283 [Relocated]

4. Amend the Chart of the income Accounts as follows:

(a) Immediately following account "407.2, Amortization of Conversion Ex-

pense," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "410, Provision for Deferred Income Taxes."

(d) Immediately following account "410.1, Provision for Deferred Income Taxes, Utility Operating Income," revoke account title "411, Income Taxes Deferred in Prior Years—Credit."

(e) Immediately following account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(f) Revise the title of account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," to read 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income.

(g) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(h) Revise the title of account "411.2, Income Taxes Deferred in Prior Years—Credit, Other Income and Deductions," to read 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions.

(i) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(j) Immediately following account "429, Amortization of Premium on Debt—Credit," add a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. UTILITY OPERATING INCOME

Operating expenses:

* * * * *

407.2 Amortization of conversion expense.
408 [Revoked]
408.1 Taxes other than income taxes, utility operating income.
409 [Revoked]
409.1 Income taxes, utility operating income.
410 [Revoked]
410.1 Provision for deferred income taxes, utility operating income.
411 [Revoked]
411.1 Provision for deferred income taxes—credit, utility operating income.
411.3 [Revoked]
411.4 Investment tax credit adjustments, utility operations.

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2. OTHER INCOME AND DEDUCTIONS

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B. OTHER INCOME DEDUCTIONS

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426 [Revoked]

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C. TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS

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411.2 Provision for deferred income taxes—credit, other income and deductions.

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3. INTEREST CHARGES

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428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "407.2, Amortization of Conversion Expenses" add *Special Instruction—Accounts 408.1 and 408.2*, with text.

(c) Revise the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add *Special Instructions—Accounts 409.1, 409.2, and 409.3*, with text.

(f) Revise the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "410, Provision for Deferred Income Taxes."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions—Accounts 410.1, 410.2, 411.1 and 411.2*, with text.

(i) Revise the text of accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income" and "410.2, Provision for Deferred Income Taxes, Other Income and Deductions."

(j) Revoke account "411, Income Taxes Deferred in Prior Years—Credit."

(k) Revise the title and text of accounts "411.1, Income Taxes Deferred In Prior Years—Credit, Utility Operating Income" and "411.2, Income Taxes Deferred In Prior Years—Credit, Other Income and Deductions."

(l) Revoke account "411.3, Investment Tax Credit Adjustments."

(m) Immediately following account "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(n) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, State unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes accrued, or account 65, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

NOTE A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called pay roll taxes shall be distributed to utility departments and to nonutility functions on a basis related to pay roll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1 409.2, and 409.3

A. These accounts shall include the amounts of State and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility. (See general instruction 7.1 for prior period adjustments.)

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

410 [Revoked]

Special Instructions—Accounts 410.1, 410.2, 411.1, and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes shall be credited, with come Taxes shall be credited, with amounts equal to any current deferrals of taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in accounts 411.1 or 411.2.

B. Accounts 411.1 and 411.2 shall be credited, and Accumulated Deferred Income Taxes shall be debited, with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in accounts 410.1 or 410.2.

410.1 Provision for deferred income taxes, utility operating income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for deferred income taxes, other income and deductions.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to other income and deductions.

411 [Revoked]

411.1 Provision for deferred income taxes—credit, utility operating income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for deferred income taxes—credit, other income and deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Accounts 411.4 and 411.5 shall be debited with the total amount of Investment Tax Credits used in calculating the reported current year's income taxes which are charged to accounts 409.1, Income Taxes, Utility Operating Income, and 409.2, Income Taxes, Other Income and Deductions, except to the extent that all or part of such credits are to be passed on to customers currently, either as a result of the election of the company, or a directive of a State regulatory commission as defined in the Natural Gas Act, under these latter circumstances that part or all of such credits passed on to customers would be treated solely as a reduction in income taxes for the year and no entries would be necessary.

1. When a company is using deferral accounting for all or any part of the investment tax credit allowed for the current year, account 255, Accumulated Deferred Investment Tax Credits, shall be credited with an equal amount of the investment tax credits debited to these accounts.

2. When a company's accounting does not provide for deferral of all or any part of the tax credits and such credits are not to be passed on to customers, account 420, Investment Tax Credits, shall be credited with the same amounts of the investment tax credits debited to these accounts.

B. When a company which has deferred all or part of its investment tax credits passes on to its customers all or a part of such deferred credits, either as a result of its election to do so or at the direction of a State commission, it shall credit account 411.4 and debit account 255, with such amounts passed on in the current year, provided, however, that the amounts shall be allocated proportionately over the average useful life of the property to which the tax credits relate or such lesser period as may be adopted and consistently used by the company.

C. When deferral accounting for all or any part of investment tax credits is adopted, a company may change the apportionment of its annual amortization between these accounts and account 420 in accordance with the above instructions provided that the total annual amortization credit is calculated on a consistent basis such as over the average useful life of the property to which tax credits relate or over a lesser period of time as may be adopted and consistently used by the company.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(o) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(p) Account "411.7, Losses from Disposition of Utility Plant," is amended

by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(q) In accounts "412, Revenues from Gas Plant Leased to Others" and "413, Expenses of Gas Plant Leased to Others" the note is revised. As revised the note to accounts 412 and 413 will read:

412 Revenues from gas plant leased to others.

413 Expenses of gas plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(r) In account "414, Other Utility Operating Income," the note is revised. As revised the note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(s) In accounts "415, Revenues from Merchandising, Jobbing and Contract Work," and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing, and contract work.

416 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(t) In accounts "417, Revenues from Nonutility Operations" and "417.1, Expenses of Nonutility Operations," the note is revised. As so revised the note to accounts 417 and 417.1 will read:

417 Revenues from nonutility operations.

417.1 Expenses of nonutility operations.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(u) In account "418, Nonoperating Rental Income" the note is revised. As revised the note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(v) In account "419, Interest and Dividend Income," Note A is revised. As revised Note A to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE A: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(w) Amend subparagraph (a) of account "420, Investment Tax Credits," by deleting the reference to account 411.3, Investment Tax Credit Adjustments, and substituting therefor a reference to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations. As amended, subparagraph (a) of account 420 will read:

420 Investment tax credits.

* * * (a) By amounts equal to debits to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, for investment tax credits used in calculating income taxes for the year when the company's accounting provides for nondeferral of all or a portion of such credits; and, (b) * * *

(x) In account "421, Miscellaneous Nonoperating Income," revise the last sentence of the paragraph and amend "Item 3" by deleting "and reacquisition and resale or retirement of utility's debt securities and investment." As revised and amended these portions of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

ITEMS

* * * * *

3. Gain on disposition of investments.

(y) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(z) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised, this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(aa) Revoke account "426, Miscellaneous Income Deductions."

(bb) Immediately following account "425, Miscellaneous Amortization" add *Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5* with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(cc) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

* * * * *

3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(dd) In account "428, Amortization of Debt Discount and expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(ee) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(ff) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premium on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(gg) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1, Amortization of Gain on Reacquired Debt—Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(hh) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 7.)

(ii) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 7.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

(a) In account "914, Revenues from Merchandising, Jobbing and Contract Work" and account "915, Costs and Expenses of Merchandising, Jobbing and Contract Work" revise Note B. As revised Note B of accounts 914 and 915 will read:

914 Revenues from merchandising, jobbing and contract work.

915 Costs and expenses of merchandising, jobbing and contract work.

* * * * *

NOTE: B. Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

* * * * *

(b) In account "927, Franchise Requirements" revise Note A. As revised, Note A of account 927 will read:

927 Franchise requirements.

* * * * *

NOTE A: Franchise taxes shall not be charged to this account but to account 408.1, Taxes Other Than Income Taxes, Utility Operating Income.

* * * * *

(c) In account "928, Regulatory Commission Expenses," amend Note B by deleting the words, "Discount and". As amended, Note B of account 928 will read:

928 Regulatory commission expenses.

* * * * *

NOTE B: Do not include in this account amounts includable in account 302, Franchises and Consents, account 181, Unamortized Debt Expense, or account 214, Capital Stock Expense.

* * * * *

(E) The following are proposed amendments and revisions to the Uniform System of Accounts for Class C Natural Gas Companies in Part 204, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section as follows:

(a) In instruction "2. *Records,*" amend paragraph "E" by deleting "account 426, Miscellaneous Income Deductions" and substituting account 426.5, Other Deductions, therefor.

(b) Immediately following instruction "14. *Gas Well Records*" add two new general instructions "15, *Accounting for Income Taxes*" and "16, *Long-Term Debt: Premium, Discount, Expense, and Gain or Loss on Reacquisition.*"

As so amended, the portions of the General Instructions section will read:

General Instructions

* * * * *

2. *Records.*

* * * * *

E. All amounts included in the accounts prescribed herein for gas plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426.5, Other Deductions.

* * * * *

15. *Accounting for income taxes.*

A. In those instances where there are differences between the periods in which transactions significantly affect taxable income and the periods in which they enter into the determination of pretax accounting income, the income tax effects of those transactions are to be recognized in the periods in which the differences between pretax accounting income and taxable income arise and in the periods in which the differences reverse using the deferred concept. The resulting income tax expense for the period will include the tax effects of transactions entering into the determination of net income for financial accounting purposes for the period. The resulting deferred tax amounts reflect the tax effects which will reverse in future periods. The measurement of income tax expense becomes thereby a consistent and integral part of the process of matching revenues and expenses in the determination of net income.

B. Tax effects deferred currently will be recorded as deferred debits or deferred credits, in accounts 190, Accumulated Deferred Income Taxes, and 283, Accumulated Deferred Income Taxes—Other, as appropriate. The resulting amounts recorded in these accounts shall be amortized as prescribed in this system of accounts or as otherwise authorized by the Commission.

C. In general, interperiod tax allocation will be required whenever transactions enter into the determination of pretax accounting income either earlier or later than they became determinants of taxable income. Some examples of items which cause such timing differences are:

(1) Extraordinary property losses deducted for tax purposes but deferred and amortized for accounting purposes. (See account 182, Extraordinary Property Losses.)

(2) Regulatory commission expenses deducted for tax purposes but deferred and amortized in accounts.

(3) Gains or losses from sale of utility plant, recognized currently for tax purposes but deferred and amortized for accounting purposes. (See accounts 187, Deferred Losses from Disposition of Utility Plant, and 256, Deferred Gains from Disposition of Utility Plant.)

(4) Income or expense attributable to the reacquisition of debt securities, recognized currently for tax purposes but deferred and amortized in accounts. (See accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt.)

(5) Allowance for funds used and taxes during construction, deducted for tax purposes when incurred and included in the cost of utility plant for accounting purposes.

D. It is intended that there be full interperiod allocation of the income tax effects of transactions which significantly affect income for tax purposes and for accounting purposes in different periods, as explained above. Nothing in this instruction is intended to affect the allocation of the tax effects relating to interest charges between utility and nonutility operations, as directed in the special instructions for the income tax accounts, or to relate to the allocation of income tax savings, resulting from the filing of a consolidated income tax return, among a utility and its affiliates with which it files such a return. (See Special Instructions—Accounts 409.1, 409.2, and 409.3).

16. *Long-term debt: Premium, discount, expense, and gain or loss on reacquisition.*

A. General: A separate premium, discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt—Debit, and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amor-

tization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with the refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquired securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes-Credit, Utility Operating Income shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 419.1, Allowance for Funds Used During Construction.

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add two new accounts 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account title "256, Deferred Gains from Disposition of Utility Plant," add account titles 257, Unamortized Gain on Reacquired Debt, 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other.

(f) Immediately following account title "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes," and relocate account titles "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following account "257, Unamortized Gain on Reacquired Debt."

As so amended, those portions of the Chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBTS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

189 Unamortized loss on reacquired debt.
190 Accumulated deferred income taxes.

* * * * *

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.
226 Unamortized discount on long-term debt—debit.

* * * * *

8. DEFERRED CREDITS

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.
281 Accumulated deferred income taxes—accelerated amortization.
282 Accumulated deferred income taxes—liberalized depreciation.
283 Accumulated deferred income taxes—other.

* * * * *

1. [REVOKED]

281 [Relocated]
282 [Relocated]
283 [Relocated]

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Amend account "114, Gas Plant Acquisition Adjustments," by adding a new paragraph C and redesignating present paragraph C as paragraph D. As so amended, account 114 will read:

114 Gas plant acquisition adjustments.

* * * * *

C. When the Commission has not authorized the amortization of an amount recorded in this account to operating expenses, but has authorized the inclusion in operating expenses of amounts equivalent to the tax reductions resulting from the inclusion of the acquisition adjustment in the depreciable basis of the related property for income tax purposes, the related tax effects will be deferred as the acquisition adjustment is amortized for accounting purposes, and the deferred amounts will be amortized over the tax life of the property. Account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, shall be credited, and account 190, Accumulated Deferred Income Taxes, shall be debited with an amount equal to the estimated income tax effect applicable to that portion of the acquisition adjustment amortized for accounting purposes during the period. Account 190 shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the larger basis for depreciation for tax purposes.

D. The amounts recorded in this account with respect to each property acquisition shall be amortized, or otherwise disposed of, as the Commission may approve or direct.

(b) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 16.

(c) Amend paragraph B of account "182, Extraordinary Property Losses," by adding a sentence at the end of the paragraph. As amended, this portion of account 182 will read:

182 Extraordinary property losses.

* * * * *

B. * * * Where the Commission has authorized amortization over future periods, the related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

(d) Amend account "183, Other Deferred Debits," by adding a new paragraph B and redesignating present paragraph "B" as paragraph C. As amended, this portion of account 183 will read:

183 Other deferred debits.

* * * * *

B. Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

* * * * *

(e) Amend account "187, Deferred Losses from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 187 will read:

187 Deferred losses from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 15. * * *

(f) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add two new accounts titled 189, Unamortized Loss on Reacquired Debt, and 190, Accumulated Deferred Income Taxes, to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 16.

190 Accumulated deferred income taxes.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is deducted in determining income for accounting purposes earlier than it is deducted for income tax purposes.

B. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to account 410.1 or 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of income recognized, or the larger deduction permitted, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items for which deferred tax accounting by the utility is authorized.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be debited to account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, or otherwise disposed of as the Commission may authorize or direct.

(g) Revise paragraph B of account "221, Bonds." As revised, this portion of account 221 will read as follows:

221 Bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. (See General Instruction 16.)

(h) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt—Credit. (See General Instruction 16.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt

securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 16.)

(i) Revoke account "251, Unamortized Premium on Debt."

(j) Amend account "253, Other Deferred Credits," by adding a sentence at the end of the paragraph. As amended, this portion of account 253 will read:

253 Other deferred credits.

* * * Where amounts recorded in this account are to be amortized over future periods, any related income tax effects shall be allocated to the periods affected in accordance with General Instruction 15.

(k) Amend paragraphs "A" and "B" of "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, paragraphs A and B of accounts 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited with all investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized. After such election, a company may not transfer amounts from this account, except as authorized herein and in the Special Instructions for accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, and in account 420, Investment Tax Credits, or with approval of the Commission.

B. Where the company's accounting provides that investment tax credits are to be passed on to customers, this account shall be debited and account 411.4 credited with a proportionate amount determined in relation to the average useful life of gas utility property to which the tax credits relate or such lesser period of time as may be adopted and used by the company. * * *

* * * * *

(l) Amend account "256, Deferred Gains from Disposition of Utility Plant," by revising the third sentence. As amended, this portion of account 256 will read:

256 Deferred gains from disposition of utility plant.

* * * The related income tax effects of amounts recorded in this account shall be allocated to the periods affected in accordance with General Instruction 15. * * *

(m) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt, a new subheading Special Instructions—Accumulated Deferred Income Taxes, and immediately following text of this new subheading, add relocated accounts 281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation, and 283, Accumulated Deferred Income Taxes—Other. These relocated accounts are being amended by deleting the reference to account "410, Provision for Deferred Income Taxes," and to account "411, Income Taxes Deferred In Prior Years—Credit," and substituting therefor references to accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income," "410.2, Provision for Deferred Income Taxes, Other Income and Deductions, 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income," and "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions. The texts of paragraphs A and B of account "283" are further amended and the note to the account is deleted. As so amended, this portion of the balance sheet accounts will read as follows:

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 16.

SPECIAL INSTRUCTIONS

ACCUMULATED DEFERRED INCOME TAXES

Natural gas companies shall use the accounts provided below for prior accumulations of deferred taxes on income and for additional provisions. A copy of the order or other authorization to practice deferred tax accounting of the state public service commission also having jurisdiction shall be filed with the Commission, or, in the absence of a state public service commission having accounting jurisdiction, the natural gas companies shall file with this Commission a copy of its plan of accounting for deferred taxes on income. The filing of such order or other authorization, or accounting plan, shall constitute permission for additional accumulations of deferred taxes on income. Account 283 is provided for use of those natural gas companies which have obtained permission of the Commission for specific types of deferrals of taxes on income other than with respect to accelerated amortization or liberalized depreciation.

NOTE A: The text of the accounts below are designed primarily to cover deferrals of federal income taxes pursuant to provisions of the Internal Revenue Code of 1954 but the accounts are also applicable to deferrals of State taxes on income.

NOTE B: Natural gas companies which, in addition to a gas utility department, have another utility department, electric, water, etc., and nonutility property and which have deferred taxes on income with respect thereto shall classify such deferrals in the accounts provided below so as to allow ready identification of items relating to each utility department and to Other Income and Deductions.

281 Accumulated deferred income taxes—Accelerated amortization.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of accelerated (5-year) amortization of (1) certified defense facilities in computing such taxes, as permitted by section 168 of the Internal Revenue Code and (2) certified pollution control facilities in computing such taxes, as permitted by section 169 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes according to the straight line or other nonaccelerated depreciation method and appropriate estimated useful life for such property.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of accelerated (5-year) amortization of (1) certified defense facilities and (2) pollution control facilities, instead of nonaccelerated or nonliberalized depreciation otherwise appropriate for income tax purposes, and deferral of taxes in such prior years as described in paragraph A, above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the unavailability of a depreciation reduction for tax purposes, or a reduced amount, with respect to any depreciable property for which accelerated amortization was used in prior years, as compared to the depreciation deduction otherwise available and appropriate for such property, considering its estimated useful life, according to the depreciation method ordinarily used by the utility for similar property in computing depreciation for tax purposes by a nonaccelerated or nonliberalized depreciation method.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the facilities of each certification or authorization of accelerated amortization for tax purposes.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy elects not to follow deferred tax accounting even though accelerated amortization is used in computing taxes on income. If, however, deferred tax accounting is initiated with respect to any certified defense facility, the accounting shall not be suspended or discontinued on the property covered by that certificate, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining balance of accumulated deferred taxes with respect to any certified defense facility for which deferred tax accounting has been followed, shall, upon expiration of the estimated useful life of the facility on which deferred tax calculations were based, or upon retirement of such facility or predominant part thereof, be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise be applied as the Comission may authorize or direct.

F. Upon the sale, exchange, abandonment, premature retirement or taxable transfer of any certified pollution control facility on which there is a related balance herein, this account shall be charged and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with the amount of such balance; provided, however, that if the related income tax attributable to the disposition is significantly less than such related balance, the Commission shall otherwise direct or authorize how the residuals shall be treated. Upon transfers of plant to a wholly owned subsidiary the related balance in this account shall also be transferred. If transfers of plant are made to other than a wholly owned subsidiary and such transfer does not involve a tax transaction, the accounting shall be as authorized or directed by the Commission.

282 Accumulated deferred income taxes—Liberalized depreciation.

A. This account shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2 Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the use of liberalized depreciation in computing such taxes, as permitted by section 167 of the Internal Revenue Code of 1954, as compared to the depreciation deduction otherwise appropriate and allowable for tax purposes for similar property of the same estimated useful life according to the straight line or other nonliberalized method of depreciation.

B. This account shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of the use in prior years of liberalized depreciation for income tax purposes, and deferral of taxes in such prior years as described in paragraph A above. Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable for the current year of the smaller amount of depreciation permitted for tax purposes for the current year with respect to any depreciable property for which liberalized depreciation was used in prior years, as compared to the depreciation deduction otherwise appropriate and available for similar property of the same estimated useful life according to the straight line or other nonliberalized depreciation method ordinarily used by the utility in computing depreciation for tax purposes.

C. Records with respect to entries to this account, as described above, and account balance, shall be so maintained as to show the factors of calculation and the separate amounts applicable to the plant additions of each vintage year for each class, group, or unit as to which different liberalized depreciation methods and estimated useful lives have been used. The underlying calculations to segregate and associate deferred tax amounts with the respective vintage years may be based on reasonable methods of approximation, if necessary, consistently applied.

D. The use of this account and the accounting described above are not mandatory for any utility, which in accordance with a consistent policy, elects not to follow deferred tax accounting even though liberalized depreciation is used in computing taxes on income. If however, deferred tax accounting is initiated with respect to any property such accounting shall not be discontinued on that property, without approval of the Commission.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of the Commission. Any remaining deferred tax balance with respect to any year's plant additions or subdivisions thereof for which liberalized depreciation accounting has been followed upon retirement from service of such property or predominant portion thereof, or upon expiration of the estimated useful life on which the depreciation calculations for tax purposes are based, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, or otherwise applied as the Commission may authorize or direct.

283 Accumulated deferred income taxes—other.

A. This account, when its use has been authorized by the Commission for specific types of tax deferrals, shall be credited and account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which taxes on income payable for the year are lower because of the current use of deductions other than accelerated amortization or liberalized depreciation in the computation of income taxes, which deductions for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years. This account shall also be used in instances where an item is included in income for accounting purposes earlier than it is recognized for income tax purposes.

B. This account, when its use has been authorized by the Commission, shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which taxes on income payable for the year are greater because of deferral of taxes on income in previous years, as provided by paragraph A, above, because of difference in timing for tax purposes of particular income deductions or items of income from that recognized by the utility for general accounting purposes, other than with respect to accelerated amortization or liberalized depreciation.

Such debit to this account and credit to account 411.1 or 411.2 shall, in general, represent the effect on taxes payable in the current year of the smaller deduction permitted, or the larger amount of income recognized, for tax purposes as compared to the amount recognized in the utility's general accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by the Commission.

C. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items, other than accelerated amortization or liberalized depreciation, for which tax deferral accounting by the utility is authorized by the Commission.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax

account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made, shall be credited to account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, or account 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions, as appropriaate, or otherwise disposed of as the Commission may authorize or direct.

(n) Immediately following account "271, Contributions in Aid of Construction," revoke the classification heading "11, Accumulated Deferred Income Taxes" and relocate accounts "281, Accumulated Deferred Income Taxes—Accelerated Amortization, 282, Accumulated Deferred Income Taxes—Liberalized Depreciation," and "283, Accumulated Deferred Income Taxes—Other," to a position immediately following the text of *Special Instructions—Accumulated Deferred Income Taxes*. After revocation and relocation, this portion of the balance sheet accounts will read as follows:

271 [Amended]

11. [Revoked]

281 [Relocated]

282 [Relocated]

283 [Relocated]

4. Amend the Chart of the Income Accounts as follows:

(a) Immediately following account "407.2, Amortization of Conversion Expense," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other Than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "410, Provision for Deferred Income Taxes."

(d) Immediately following account "410.1, Provision for Deferred Income Taxes, Utility Operating Income," revoke account title "411, Income Taxes Deferred in Prior Years—Credit."

(e) Immediately following accounts "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(f) Revise the title of account "411.1, Income Taxes Deferred in Prior Years—Credit, Utility Operating Income," to read 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income.

(g) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(h) Revise the title of account "411.2, Income Taxes Deferred in Prior Years—Credit, Other Income and Deductions," to read 411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions.

(i) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(j) Immediately following account "429, Amortization of Premium on Debt—Credit," add a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. Utility Operating Income

Operating expenses:

* * * * *

407.2 Amortization of conversion expenses.
408 [Revoked]
408.1 Taxes other than income taxes, utility operating income.
409 [Revoked]
409.1 Income taxes, utility operating income.
410 [Revoked]
410.1 Provision for deferred income taxes, utility operating income.
411 [Revoked]
411.1 Provision for deferred income taxes—credit, utility operating income.
411.3 [Revoked]
411.4 Investment tax credit adjustments, utility operations.

* * * * *

2. Other Income and Deductions

* * * * *

B. Other income deductions

* * * * *

426 [Revoked]

* * * * *

C. Taxes applicable to other income and deductions

* * * * *

411.2 Provision for deferred income taxes—credit, other income and deductions.

* * * * *

3. Interest Charges

* * * * *

428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "407.2, Amortization of Conversion Expenses," add *Special Instructions—Accounts 408.1 and 408.2*, with text.

(c) Amend the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add *Special Instructions—Accounts 409.1, 409.2 and 409.3* with text.

(f) Amend the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "410, Provision for Deferred Income Taxes."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions Accounts 410.1, 410.2, 411.1 and 411.2*, with text.

(i) Revise the text of accounts "410.1, Provision for Deferred Income Taxes, Utility Operating Income" and "410.2, Provision for Deferred Income Taxes, Other Income and Deductions."

(j) Revoke account "411, Provision for Deferred Income Taxes—Credit."

(k) Revise the title and text of accounts "411.1, Income Taxes Deferred In Prior Years—Credit, Utility Operating Income" and "411.2, Income Taxes Deferred In Prior Years—Credit, Other Income and Deductions."

(l) Revoke account "411.3, Investment Tax Credit Adjustments."

(m) Immediately following account "411.2, Provision for Deferred Income Taxes—Credit, Other Income and Deductions" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(n) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. Utility Operating Income

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, State unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes Accrued, or account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

Note A: Special assessments for street and similar improvements shall be included in

the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called pay roll taxes shall be distributed to utility departments and to nonutility functions on a basis related to pay roll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes utility operating income. This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amounts of State and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility. (See general instruction 9 for prior period adjustments.)

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

410 [Revoked]

Special Instructions—Accounts 410.1, 410.2, 411.1, and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes shall be credited, with amounts equal to any current deferrals of taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in account 411,1 or 411.2.

B. Accounts 411.1 and 411.2 shall be credited, and Accumulated Deferred Income Taxes shall be debited, with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in account 410.1 or 410.2.

410.1 Provision for deferred income taxes, utility operating income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for deferred income taxes, other income and deductions.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Other Income and Deductions.

411 [Revoked]

411.1 Provision for deferred income taxes—credit, utility operating income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for deferred income taxes—credit, other income and deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Accounts 411.4 and 411.5 shall be debited with the total amount of Investment Tax Credits used in calculating the reported current year's income taxes which are charged to accounts 409.1, Income Taxes, Utility Operating Income, and 409.2, Income Taxes, Other Income and Deductions, except to the extent that all or part of such credits are to be passed on to customers currently, either as a result of the election of the company, or a directive of a State regulatory commission as defined in the Natural Gas Act, under these latter circumstances that part or all of such credits passed on to customers would be treated solely as a reduction in income taxes for the year and no entries would be necessary.

1. When a company is using deferral accounting for all or any part of the investment tax credit allowed for the current year, account 255, Accumulated Deferred Investment Tax Credits, shall be credited with an equal amount of the investment tax credits debited to these accounts.

2. When a company's accounting does not provide for deferral of all or any part of the tax credits and such credits are not to be passed on to customers, account 420, Investment Tax Credits, shall be credited with the same amounts of the investment tax credits debited to these accounts.

B. When a company which has deferred all or part of its investment tax credits passes on to its customers all or a part of such deferred credits, either as a result of its election to do so or at the direction of a state commission, it shall credit account 411.4 and debit account 255, with such amounts passed on in the current year, provided, however, that the amounts shall be allocated proportionately over the average useful life of the property to which the tax credits relate or such lesser period as may be adopted and consistently used by the company.

C. When deferral accounting for all or any part of investment tax credits is adopted, a company may change the apportionment of its annual amortization between these accounts and account 420 in accordance with the above instructions provided that the total annual amortization credit is calculated on a consistent basis such as over the average useful life of the property to which tax credits relate or over a lesser period of time as may be adopted and consistently used by the company.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(o) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(p) Account "411.7, Losses from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(q) In accounts "412, Revenues from Gas Plant Leased to Others" and "413, Expenses of Gas Plant Leased to Others" the Note is revised. As revised the Note to accounts 412 and 413 will read:

412 Revenues from gas plant leased to others.

413 Expenses of gas plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(r) In account "414, Other Utility Operating Income," the note is revised. As revised the note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(s) In accounts "415, Revenues from Merchandising, Jobbing and Contract Work" and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing, and contract work.

416 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(t) In accounts "417, Revenues from Nonutility Operations" and "417.1, Expenses of Nonutility Operations," the Note is revised. As so revised, the Note to accounts 417 and 417.1 will read:

417 Revenues from nonutility operations.

417.1 Expenses of nonutility operations.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(u) In account "418, Nonoperating Rental Income" the Note is revised. As revised the Note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(v) In account "419, Interest and Dividend Income," Note A is revised. As revised Note A to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE A: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(w) Amend subparagraph (a) of account "420, Investment Tax Credits," by deleting the reference to account 411.3, Investment Tax Credit Adjustments, and substituting therefor a reference to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations. As amended, subparagraph (a) of account 420 will read:

420 Investment tax credits.

* * * (a) By amounts equal to debits to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, for investment tax credits used in calculating income taxes for the year when the company's accounting provides for nondeferral of all or a portion of such credits; and, (b) * * *

(x) In account "421, Miscellaneous Nonoperating Income," revise the last sentence of the paragraph and amend "Item 3" by deleting "and reacquisition and resale or retirement of utility's debt securities and investment." As revised and amended these portions of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

ITEMS

* * * * *

3. Gain on disposition of investments.

(y) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(z) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(aa) Revoke account "426, Miscellaneous Income Deductions."

(bb) Immediately following account "425, Miscellaneous Amortization" add *Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5* with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(cc) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

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3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(dd) In account "428, Amortization of Debt Discount and Expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense

or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(ee) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(ff) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premium on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(gg) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1, Amortization of Gain on Reacquired Debt—Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(hh) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 8.)

(ii) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 8.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

(a) Amend accounts "914, Revenues from Merchandising, Jobbing and Contract Work," and "915, Costs and Expenses of Merchandising, Jobbing and Contract Work," by redesignating the "Note" as "Note A," adding new Note B, deleting item "23" from the list of items, and redesignating item "24" as item 23. As amended, these portions of accounts 914 and 915, will read:

914 Revenues from merchandising, jobbing and contract work.

915 Costs and expenses of merchandising, jobbing and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

* * * * *

23. Losses from uncollectible merchandise and jobbing accounts.

(b) In account "927, Franchise Requirements" revise Note A. As revised Note A of account 927 will read:

927 Franchise requirements.

* * * * *

NOTE A: Franchise taxes shall not be charged to this account but to account 408.1, Taxes Other Than Income Taxes, Utility Operating Income.

* * * * *

(c) In account "928, Regulatory Commission Expenses," amend Note B by deleting the words, "Discount and." As amended Note B of account 928 will read:

928 Regulatory commission expenses.

* * * * *

NOTE B: Do not include in this account amounts includable in account 302, Franchises and Consents, account 181, Unamortized Debt Expense, or account 214, Capital Stock Expense.

(F) The following are proposed amendments and revisions to the Uniform System of Accounts for Class D Natural Gas Companies in Part 205, Chapter I, Title 18 of the Code of Federal Regulations:

1. Amend the General Instructions section by adding a new general instruction "9, *Long-Term Debt: Premium, Discount, Expense, and Gain or Loss on Reacquisition,*" immediately following instruction "8, *Functions and Accounts Not Included.*"

As so amended, this portion of the General Instructions section will read:

General Instructions

* * * * *

9. Long-term debt: Premium, discount, expense, and gain or loss on reacquisition.

A. General: A separate premium discount, and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility. The premium will be recorded in account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in account 226, Unamortized Discount on Long-Term Debt—Debit and the expense of issuance shall be recorded in account 181, Unamortized Debt Expense.

The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities. The amortization shall be on a monthly basis, and amounts thereof relating to discount and expense shall be charged to account 428, Amortization of Debt Discount and Expense. The amounts relating to premium shall be credited to account 429, Amortization of Premium on Debt—Credit.

B. Reacquisition: When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation, the difference between the amount paid upon reacquisition and the face value; plus any amortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189 Unamortized Loss on Reaquired Debt, or account 257 Unamortized Gain on Reaquired Debt as appropriate. The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 428.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

C. Refunding: When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, including the expense of refunding, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. The utility may elect to account for such amounts as follows:

(1) Write them off immediately when the amounts are insignificant.

(2) Amortize them by equal monthly amounts over the remaining life of the respective reacquried securities.

(3) Amortize them by equal monthly amounts over the life of the new issue.

The amounts in (1), (2), or (3) above shall be charged to account 428.1, Amortization of Loss on Reacquired Debt or credited to account 429.1, Amortization of Gain on Reacquired Debt—Credit, as appropriate.

D. Under methods (2) and (3) above, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remaining life of the reacquired securities or over the life of the new issue, as

appropriate, as directed in paragraphs E and F below.

E. When the utility recognizes the loss in the year of reacquisition as a tax deduction, account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 283.

F. When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income, shall be credited and account 190, Accumulated Deferred Income Taxes, shall be debited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of account 190.

G. When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to section 108 of the Internal Revenue Code, the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and account 283, Accumulated Deferred Income Taxes—Other, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period. Account 283 shall be debited and account 411.1, Provision for Deferred Income Taxes—Credit, Utility Operating Income shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

H. The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations. In that event, the related portion of the tax effects shall be allocated to nonutility operations. Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 419.1, Allowance for Funds Used During Construction.

J. See General Instruction 8 for accounting for deferred taxes as directed in paragraph D, E, F, and G above.

2. Amend the Chart of the Balance Sheet Accounts as follows:

(a) Change the account title "181, Unamortized Debt Discount and Expense," to read "181, Unamortized Debt Expense."

(b) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add a new account 189, Unamortized Loss on Reacquired Debt.

(c) Immediately following account "224, Other Long-Term Debt," add two new accounts titled, 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit.

(d) Revoke account "251, Unamortized Premium on Debt."

(e) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt.

As so amended, those portions of the chart of Balance Sheet Accounts will read:

Balance Sheet Accounts

ASSETS AND OTHER DEBITS

* * * * *

4. DEFERRED DEBITS

181 Unamortized debt expense.

* * * * *

198 Unamortized Loss on reacquired debt.

LIABILITIES AND OTHER CREDITS

* * * * *

6. LONG-TERM DEBT

* * * * *

225 Unamortized premium on long-term debt.

226 Unamortized discount on long-term debt—debit.

* * * * *

8. DEFERRED CREDITS

251 [Revoked]

* * * * *

257 Unamortized gain on reacquired debt.

* * * * *

3. Amend and revise the text of the balance sheet accounts as follows:

(a) Revise account title and text of account "181, Unamortized Debt Discount and Expense." As so revised, account 181 will read as follows:

181 Unamortized debt expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in General Instruction 9.

(b) Amend account "187, Deferred Losses from Disposition of Utility Plant," by deleting the third sentence. As amended, account 187 will read:

187 Deferred losses from disposition of utility plant.

This account shall include losses from the sale or other disposition of property previously recorded in account 394, Gas Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such losses are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by debits to account 411.7, Losses from Disposition of Utility Plant. (See account 394, Gas Plant Held for Future Use.)

(c) Immediately following account "187, Deferred Losses from Disposition of Utility Plant," add a new account titled 189, Unamortized Loss on Reacquired Debt to read as follows:

189 Unamortized loss on reacquired debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 9.

(d) Revise paragraph B of account "221, Bonds." As revised, this portion of account 221 will read as follows:

221 Bonds.

* * * * *

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate. (See General Instruction 9.)

(e) Immediately following account "224, Other Long-Term Debt," add new accounts titled 225, Unamortized Premium on Long-Term Debt, and 226, Unamortized Discount on Long-Term Debt—Debit to read as follows:

225 Unamortized premium on long-term debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt—Credit. (See General Instruction 9.)

226 Unamortized discount on long-term debt—debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to account 428, Amortization of Debt Discount and Expense. (See General Instruction 9.)

(f) Revoke account "251, Unamortized Premium on Debt."

(g) Amend paragraphs "A" and "B" of "255, Accumulated Deferred Investment Tax Credits," to eliminate references to account 411.3, Investment Tax Credit Adjustments, and substitute therefor references to accounts "411.4, Investment Tax Credit Adjustments, Utility Operations," and "411.5, Investment Tax Credit Adjustments, Nonutility Operations." As amended, paragraphs A and B of account 255 will read:

255 Accumulated deferred investment tax credits.

A. This account shall be credited with all investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized. After such election, a company may not transfer amounts from this account, except as authorized herein and in the Special Instructions for accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, and in account 420, Investment Tax Credits, or with approval of the Commission.

B. Where the company's accounting provides that investment tax credits are to be passed on to customers, this account shall be debited and account 411.4 credited with a proportionate amount determined in relation to the average useful life of gas utility property to which the tax credits relate or such lesser period of time as may be adopted and used by the company.

(h) Amend account "256, Deferred Gains from Disposition of Utility Plant," by deleting the third sentence. As amended, account 256 will read:

256 Deferred gains from disposition of utility plant.

This account shall include gains from the sale or other disposition of property previously recorded in account 394, Gas Plant Held for Future Use, under the provisions of paragraphs B, C, and D thereof, where such gains are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by credits to account 411.6, Gains from Disposition of Utility Plant. (See account 394, Gas Plant Held for Future Use.)

(i) Immediately following account "256, Deferred Gains from Disposition of Utility Plant," add a new account 257, Unamortized Gain on Reacquired Debt.

257 Unamortized gain on reacquired debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 9.

4. Amend the Chart of the Income Accounts as follows:

(a) Immediately following account "404, Amortization Expense," revoke account title "408, Taxes Other Than Income Taxes."

(b) Immediately following account "408.1, Taxes Other Than Income Taxes, Utility Operating Income," revoke account title "409, Income Taxes."

(c) Immediately following account "409.1, Income Taxes, Utility Operating Income," revoke account title "411.3, Investment Tax Credit Adjustments."

(d) Immediately following account "425, Miscellaneous Amortization," revoke account title "426, Miscellaneous Income Deductions."

(e) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account, 428.1, Amortization of Loss on Reacquired Debt.

(f) Immediately following account "429, Amortization of Premium on Debt—Credit." and a new account, 429.1, Amortization of Gain on Reacquired Debt—Credit.

As so amended the Chart of Income Accounts will read:

Income Accounts

1. UTILITY OPERATING INCOME

Operating expenses:

* * * * *

404 Amortization expenses.
408 [Revoked]
408.1 Taxes other than income taxes, utility operating income.
409 [Revoked]
409.1 Income taxes, utility operating income.
411.3 [Revoked]
411.4 Investment tax credit adjustments, utility operations.

* * * * *

2. OTHER INCOME AND DEDUCTIONS

* * * * *

B. OTHER INCOME DEDUCTIONS

* * * * *

426 [Revoked]

* * * * *

3. INTEREST CHARGES

* * * * *

428.1 Amortization of loss on reacquired debt.

* * * * *

429.1 Amortization of gain on reacquired debt—credit.

* * * * *

5. Amend and revise the text of the Income Accounts as follows:

(a) Revoke account "408, Taxes Other Than Income Taxes."

(b) Immediately following account "404, Amortization Expense," add *Special Instructions—Accounts 408.1 and 408.2*, with text.

(c) Revise the text of accounts "408.1, Taxes Other Than Income Taxes, Utility Operating Income," and "408.2, Taxes Other Than Income Taxes, Other Income and Deductions."

(d) Revoke account "409, Income Taxes."

(e) Immediately following account "408.2, Taxes Other Than Income Taxes, Other Income and Deductions" add *Special Instructions—Accounts 409.1, 409.2, and 409.3* with text.

(f) Revise the text of accounts "409.1, Income Taxes, Utility Operating Income," "409.2, Income Taxes, Other Income and Deductions," and "409.3, Income Taxes, Extraordinary Items."

(g) Revoke account "411.3, Investment Tax Credit Adjustments."

(h) Immediately following account "409.3, Income Taxes, Extraordinary Items" add *Special Instructions—Accounts 411.4 and 411.5*, with text.

(i) Revise the text of accounts "411.4, Investment Tax Credit Adjustments, Utility Operations" and "411.5, Investment Tax Credit Adjustments, Nonutility Operations."

As so amended this portion of the text of the Income Accounts will read as follows:

Income Accounts

1. UTILITY OPERATING INCOME

* * * * *

408 [Revoked]

Special Instructions—Accounts 408.1 and 408.2

A. These accounts shall include the amounts of ad valorem, gross revenue or gross receipts taxes, State unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, State, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to account 236, Taxes accrued, or account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

NOTE A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

NOTE B: Taxes specifically applicable to construction shall be included in the cost of construction.

NOTE C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

NOTE D: Social security and other forms of so-called pay roll taxes shall be distributed to utility departments and to nonutility functions on a basis related to pay roll. Amounts applicable to construction shall be charged to the appropriate plant account.

NOTE E: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income or 431, Other Interest Expense, as appropriate.

408.1 Taxes other than income taxes, utility operating income.

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

408.2 Taxes other than income taxes, other income and deductions.

This account shall include those taxes other than income taxes which relate to Other Income and Deductions.

409 [Revoked]

Special Instructions—Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amounts of State and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts unless such adjustments are properly includible in account 439, Adjustments to Retained Earnings, so that these accounts as nearly as can be ascertained shall include the actual taxes payable by the utility. (See general instruction 5 for prior period adjustments.)

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The income tax effect of amounts recorded in account 439, Adjustments to Retained Earnings shall be recorded in that account. The tax effects relating to Interest Charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

NOTE A: Taxes assumed by the utility on interest shall be charged to account 431, Other Interest Expense.

NOTE B: Interest on tax refunds or deficiencies shall not be included in these accounts but in account 419, Interest and Dividend Income, or account 431, Other Interest Expense, as appropriate.

409.1 Income taxes, utility operating income.

This account shall include the amount of those State and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

409.2 Income taxes, other income and deductions.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income taxes, extraordinary items.

This account shall include the amount of those State and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

411.3 [Revoked]

Special Instructions—Accounts 411.4 and 411.5

A. Accounts 411.4 and 411.5 shall be debited with the total amount of Investment Tax Credits used in calculating the reported current year's income taxes which are charged to accounts 409.1, Income Taxes, Utility Operating Income, and 409.2, Income Taxes, Other Income and Deductions, except to the extent that all or part of such credits are to be passed on to customers currently, either as a result of the election of the company, or a directive of a state regulatory commission as defined in the Natural Gas Act, under these latter circumstances that part or all of such credits passed on to customers would be treated solely as a reduction in income taxes for the year and no entries would be necessary.

1. When a company is using deferral accounting for all or any part of the investment tax credit allowed for the current year, account 255, Accumulated Deferred Investment Tax Credits, shall be credited with an equal amount of the investment tax credits debited to these accounts.

2. When a company's accounting does not provide for deferral of all or any part of the tax credits and such credits are not to be passed on to customers, account 420, Investment Tax Credits, shall be credited with the same amounts of the investment tax credits debited to these accounts.

B. When a company which has deferred all or part of its investment tax credits passes on to its customers all or a part of such deferred credits, either as a result of its election to do so or at the direction of a state commission, it shall credit account 411.4 and debit account 255, with such amounts passed on in the current year, provided, however, that the amounts shall be allocated proportionately over the average useful life of the property to which the tax credits relate or such lesser period as may be adopted and consistently used by the company.

C. When deferral accounting for all or any part of investment tax credits is adopted, a company may change the apportionment of its annual amortization between these accounts and account 420 in accordance with the above instructions provided that the total annual amortization credit is calculated on a consistent basis such as over the average useful life of the property to which tax credits relate or over a lesser period of time as may be adopted and consistently used by the company.

411.4 Investment tax credit adjustments, utility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment tax credit adjustments, nonutility operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

(j) Account "411.6, Gains from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.6 will read:

411.6 Gains from disposition of utility plant.

* * * Income taxes relating to gains recorded in this account shall be recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(k) Account "411.7, Losses from Disposition of Utility Plant," is amended by adding a new sentence at the end of the paragraph. As amended account 411.7 will read:

411.7 Losses from disposition of utility plant.

* * * Income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income.

(l) In accounts "412, Revenues from Gas Plant Leased to Others" and "413, Expenses of Gas Plant Leased to Others" the Note is revised. As revised the Note to accounts 412 and 413 will read:

412 Revenues from gas plant leased to others.

413 Expenses of gas plant leased to others.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income as appropriate.

(m) In account "414, Other Utility Operating Income," the Note is revised. As revised the Note to account 414 will read:

414 Other utility operating income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income or account 409.1, Income Taxes, Utility Operating Income, as appropriate.

(n) In accounts "415, Revenues from Merchandising, Jobbing and Contract

Work" and "416, Costs and Expenses of Merchandising, Jobbing and Contract Work," Note B is revised. As revised Note B to accounts 415 and 416 will read:

415 Revenues from merchandising, jobbing, and contract work.

416 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE B: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

* * * * *

(o) In account "418, Nonoperating Rental Income" the note is revised. As revised the note to account 418 will read:

418 Nonoperating rental income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(p) In account "419, Interest and Dividend Income," the note is revised. As revised, the note to account 419 will read:

419 Interest and dividend income.

* * * * *

NOTE: Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions, or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(q) Amend subparagraph (a) of account "420, Investment Tax Credits," by deleting the reference to account 411.3, Investment Tax Credit Adjustments, and substituting therefor a reference to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations. As amended, subparagraph (a) of account 420 will read:

420 Investment tax credits.

* * * (a) By amounts equal to debits to accounts 411.4, Investment Tax Credit Adjustments, Utility Operations, and 411.5, Investment Tax Credit Adjustments, Nonutility Operations, for investment tax credits used in calculating income taxes for the year when the company's accounting provides for nondeferral of all or a portion of such credits; and (b) * * *

(r) In account "421, Miscellaneous Nonopertaing Income," revise the last sentence of the paragraph. As revised, this portion of account 421 will read:

421 Miscellaneous nonoperating income.

* * * Related taxes shall be recorded in account 408.2, Taxes Other Than Income Taxes, Other Income and Deductions or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(s) In account "421.1, Gain on Disposition of Property" revise the last sentence of the paragraph. As revised, this portion of account 421.1 will read:

421.1 Gain on disposition of property.

* * * Income taxes on gains recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(t) In account "421.2, Loss on Disposition of Property" revise the last sentence of the paragraph. As revised this portion of account 421.2 will read:

421.2 Loss on disposition of property.

* * * The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.1, Income Taxes, Utility Operating Income or account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

(u) Revoke account "426, Miscellaneous Income Deductions."

(v) Immediately following account "425, Miscellaneous Amortization" add *Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5* with text. As amended, this portion of the income accounts will read:

426 [Revoked]

Special Instructions—Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

NOTE: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

(w) In account "426.5, Other Deductions" delete item "3" and renumber item "4" as 3. As amended, this portion of account 426.5 will read:

426.5 Other deductions.

* * * * *

ITEMS

* * * * *

3. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.

(x) In account "428, Amortization of Debt Discount and Expense," revise the last sentence of paragraph A. As revised this portion of account 428 will read:

428 Amortization of debt discount and expense.

A. * * * Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense or 225, Unamortized Discount on Long-Term Debt—Debit, as appropriate.

* * * * *

(y) Immediately following account "428, Amortization of Debt Discount and Expense," add a new account 428.1, Amortization of Loss on Reacquired Debt, to read as follows:

428.1 Amortization of loss on reacquired debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

(z) In account "429, Amortization of Premium on Debt—Credit," revise the last sentence of paragraph A. As revised this portion of account 429 will read:

429 Amortization of premium on debt—credit.

A. * * * Amounts credited to this account shall be charged concurrently to account 225, Unamortized Premium on Long-Term Debt.

* * * * *

(aa) Immediately following account "429, Amortization of Premium on Debt—Credit" add a new account 429.1, Amortization of Gain on Reacquired Debt—Credit, to read as follows:

429.1 Amortization of gain on reacquired debt—credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to account 257, Unamortized Gain or Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the gains amortized applicable to each class and series of long-term debt reacquired.

(bb) In account "434, Extraordinary Income" amend the last sentence of the paragraph. As amended this portion of account 434 will read:

434 Extraordinary income.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 4.)

(cc) In account "435, Extraordinary Deductions" amend the last sentence of the paragraph. As amended this portion of account 435 will read:

435 Extraordinary deductions.

* * * Income tax relating to the amounts recorded in this account shall be recorded in account 409.3, Income Taxes, Extraordinary Items. (See General Instruction 4.)

6. Amend and revise the Operation and Maintenance Expense Accounts as follows:

Amend account "780, Revenues from Merchandising, Jobbing and Contract Work" and account "781, Costs and Expenses of Merchandising, Jobbing and Contract Work" by adding new Note C which will read:

780 Revenues from merchandising, jobbing, and contract work.

781 Costs and expenses of merchandising, jobbing, and contract work.

* * * * *

NOTE C: Related taxes shall be recorded in account 408.1, Taxes Other Than Income Taxes, Utility Operating Income, or account 409.1, Income Taxes, Utility Operating Income.

G. Effective for the reporting year 1971, it is proposed to add two new schedule pages and amend and revise certain other pages of FPC Form No. 1, Annual Report for Electric Utilities and Licensees, and Others (Class A and Class B) prescribed by § 141.1, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachments A and C hereto.[1]

H. Effective for the reporting year 1971, it is proposed to add two new schedule pages and amend and revise certain other pages of FPC Form No. 2, Annual Report for Natural Gas Companies (Class A and Class B) prescribed by § 260.1, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachments B and C hereto.[1]

I. Effective for the reporting year 1971, it is proposed to amend certain schedule pages of FPC Form No. 1–F, Annual Report for Public Utilities and Licensees (Class C and Class D), prescribed by § 141.2, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachments D and F hereto.[1]

J. Effective for the reporting year 1971, it is proposed to amend certain schedule pages of FPC Form No. 2–A, Annual Report for Natural Gas Companies (Class and Class D) prescribed by § 260.2, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachments E and F hereto.[1]

K. Effective upon issuance, it is proposed to amend certain schedule pages of FPC Form No. 1–M, Annual Report for Municipal Electric Utilities Having Annual Electric Operating Revenues of $250,000 or More, prescribed by § 141.7, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachment G hereto.

L. It is proposed to amend FPC Form No. 5, Monthly Statement of Electric Operating Revenue and Income, prescribed by § 141.25, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachment H hereto.[1]

M. It is proposed to amend FPC Form No. 11, Natural Gas Pipeline Company Monthly Statement, prescribed by § 260.3, Chapter I, Title 18 of the Code of Federal Regulations, all as set out in Attachment I hereto.[1]

N. It is proposed to amend paragraph (d) of § 141.1, Chapter I, Title 18 of the Code of Federal Regulations by:

(1) Revising the schedule title "Unamortized Debt Discount and Expense and Unamortized Premium on Debt," to read "Unamortized Debt Expense, Premium and Discount on Long-Term Debt."

(2) Adding two new schedules titled "Unamortized Loss and Gain on Reacquired Debt" and "Accumulated Deferred Income Taxes," immediately following the schedule titled "Deferred Losses from Disposition of Utility Plant."

As so amended, this portion of § 141.1(d) will read:

§ 141.1 Form No. 1, Annual report for electric utilities, licensees and others (Class A and Class B)

* * * * *

(d) * * *

* * * * *

Unamortized Debt Expense, Premium and Discount on Long-Term Debt.

* * * * *

Unamortized Loss and Gain on Reacquired Debt.

Accumulated Deferred Income Taxes.

* * * * *

O. It is proposed to amend paragraph (c) of § 260.1, Chapter I, Title 18 of the Code of Federal Regulations by:

(1) Revising the schedule title "Unamortized Debt Discount and Expense and Unamortized Premium on Debt," to read "Unamortized Debt Expense, Premium and Discount on Long-Term Debt."

(2) Adding two new schedules titled "Unamortized Loss and Gain on Reacquired Debt" and "Accumulated Deferred Income Taxes," immediately following the schedule titled "Deferred Losses from Disposition of Utility Plant."

As so amended, that portion of § 260.1(c) will read:

§ 260.1 Form No. 2, Annual report for natural gas companies (Class A and Class B).

* * * * *

(c) * * *

* * * * *

Unamortized Debt Expense, Premium and Discount on Long-Term Debt.

* * * * *

Unamortized Loss and Gain on Reacquired Debt. Accumulated Deferred Income Taxes.

* * * * *

The Secretary shall cause prompt publication of this notice to be made in the FEDERAL REGISTER.

By direction of the Commission.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11723 Filed 8-18-71;8:45 am]

[1] Attachments A through I filed as part of the original document.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[26 CFR Part 1]

INCOME TAX

Activities Not Engaged In for Profit

Notice is hereby given that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury or his delegate. Prior to the final adoption of such regulations, consideration will be given to any comments or suggestions pertaining thereto which are submitted in writing, preferably in quintuplicate, to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, D.C. 20224, by September 20, 1971. Any written comments or suggestions not specifically designated as confidential in accordance with 26 CFR 601.601(b) may be inspected by any person upon written request. Any person submitting written comments or suggestions who desires an opportunity to comment orally at a public hearing on these proposed regulations should submit his request, in writing, to the Commissioner by September 20, 1971. In such case, a public hearing will be held, and notice of the time, place, and date will be published in a subsequent issue of the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

[SEAL] HAROLD T. SWARTZ,
Acting Commissioner of Internal Revenue.

In order to conform the Income Tax Regulations under sections 61, 162, 183, 212, and 270 (26 CFR Part 1) to section 213 of the Tax Reform Act of 1969 (Public Law 91–172, 83 Stat. 571), such regulations are amended as follows:

PARAGRAPH 1. Paragraph (c) of § 1.61–4 is amended to read as follows:

§ 1.61–4 Gross income of farmers.

* * * * *

(c) *Special rules for certain receipts.* In the case of the sale of machinery, farm equipment, or any other property (except stock in trade of the taxpayer, or property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business), any excess of the proceeds of the sale over the adjusted basis of such property shall be included in the taxpayer's gross income for the taxable year in which such sale is made. See, however, section 453 and the regulations thereunder for special rules relating to certain installment sales. If farm produce is exchanged for merchandise, groceries, or the like, the market value of the article received in exchange is to be included in gross income. Proceeds of insurance, such as hail or fire insurance on growing crops, should be included in gross income to the extent of the amount received in cash or its equivalent for the crop injured or destroyed. See section 451(d) for special rule relating to election to include crop insurance proceeds in income for taxable year following taxable year of destruction. For taxable years beginning after (insert date that these regulations are filed in final form by the FEDERAL REGISTER), where a farmer is engaged in producing crops

and the process of gathering and disposing of such crops is not completed within the taxable year in which such crops are planted, the income therefrom may, with the consent of the Commissioner (see section 446 and the regulations thereunder), be computed upon the crop method. For taxable years beginning on or before (insert date that these regulations are filed in final form by the FEDERAL REGISTER), where a farmer is engaged in producing crops which take more than a year from the time of planting to the time of gathering and disposing, the income therefrom may, with the consent of the Commissioner (see section 446 and the regulations thereunder), be computed upon the crop method. In any case in which the crop method is used, the entire cost of producing the crop must be taken as a deduction for the year in which the gross income from the crop is realized, and not earlier.

PAR. 2. § 1.162–12 is amended to read as follows:

§ 1.162–12 Expenses of farmers.

(a) *Farms engaged in for profit.* A farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in the carrying on of the business of farming. The cost of ordinary tools of short life or small cost, such as hand tools, including shovels, rakes, etc., may be deducted. The purchase of feed and other costs connected with raising livestock may be treated as expense deductions insofar as such costs represent actual outlay, but not including the value of farm produce grown upon the farm or the labor of the taxpayer. For taxable years beginning after (insert date that these regulations are filed in final form by the FEDERAL REGISTER) where a farmer is engaged in producing crops and the process of gathering and disposal of such crops is not completed within the taxable year in which such crops were planted, expenses deducted may, with the consent of the Commissioner (see section 446 and the regulations thereunder), be determined upon the crop method, and such deductions must be taken in the taxable year in which the gross income from the crop has been realized. For taxable years beginning on or before (insert date that these regulations are filed in final form by the FEDERAL REGISTER), where a farmer is engaged in producing crops which take more than a year from the time of planting to the process of gathering and disposal, expenses deducted may, with the consent of the Commissioner (see section 446 and the regulations thereunder), be determined upon the crop method, and such deductions must be taken in the taxable year in which the gross income from the crop has been realized. If a farmer does not compute income upon the crop method, the cost of seeds and young plants which are purchased for further development and cultivation prior to sale in later years may be deducted as an expense for the year of purchase, provided the farmer follows a consistent practice of deducting such costs as an expense from year to year. The preceding sentence does not apply to the cost of seeds and young plants connected with the planting of timber (see section 611 and the regulations thereunder). For provisions relating to citrus and almond groves, see section 278 and the regulations thereunder. The cost of farm machinery, equipment, and farm buildings represents a capital investment and is not an allowable deduction as an item of expense. Amounts expended in the development of farms, orchards, and ranches prior to the time when the productive state is reached may, at the election of the taxpayer, be regarded as investments of capital. For the treatment of soil and water conservation expenditures as expenses which are not chargeable to capital account, see section 175 and the regulations thereunder. For taxable years beginning after December 31, 1959, in the case of expenditures paid or incurred by farmers for fertilizer, lime, etc., see section 180 and the regulations thereunder. Amounts expended in purchasing work, breeding, or dairy animals are regarded as investments of capital, and shall be depreciated unless such animals are included in an inventory in accordance with § 1.61–4. The purchase price of an automobile, even when wholly used in carrying on farming opertaions, is not deductible, but is regarded as an investment of capital. The cost of gasoline, repairs, and upkeep of an automobile if used wholly in the business of farming is deductible as an expense; if used partly for business purposes and partly for the pleasure or convenience of the taxpayer or his family, such cost may be apportioned according to the extent of the use for purposes of business and pleasure or convenience, and only the proportion of such cost justly attributable to business purposes is deductible as a necessary expense.

(b) *Farms not engaged in for profit; taxable years beginning before January 1, 1970*—(1) *In general.* If a farm is operated for recreation or pleasure and not on a commercial basis, and if the expenses incurred in connection with the farm are in excess of the receipts therefrom, the entire receipts from the sale of farm products may be ignored in rendering a return of income, and the expenses incurred, being regarded as personal expenses, will not constitute allowable deductions.

(2) *Effective date.* The provisions of this paragraph shall apply with respect to taxable years beginning before January 1, 1970.

(3) *Cross reference.* For provisions relating to activities not engaged in for profit, applicable to taxable years beginning after December 31, 1969, see § 1.183–1 and § 1.183–2.

PAR. 3. There are inserted immediately following § 1.182–6, the following new sections:

§ 1.183 Statutory provisions; activities not engaged in for profit.

SEC. 183. *Activities not engaged in for profit*—(a) *General rule.* In the case of an activity engaged in by an individual or an electing small business corporation (as defined in section 1371(b)), if such activity is not engaged in for profit, no deduction attributable to such activity shall be allowed under this chapter except as provided in this section.

(b) *Deductions allowable.* In the case of an activity not engaged in for profit to which subsection (a) applies, there shall be allowed—

(1) The deductions which would be allowable under this chapter for the taxable year without regard to whether or not such activity is engaged in for profit, and

(2) A deduction equal to the amount of the deductions which would be allowable under this chapter for the taxable year only if such activity were engaged in for profit, but only to the extent that the gross income derived from such activity for the taxable year exceeds the deductions allowable by reason of paragraph (1).

(c) *Activity not engaged in for profit defined.* For purposes of this section, the term "activity not engaged in for profit" means any activity other than one with respect to which deductions are allowable for the taxable year under section 162 or under paragraph (1) or (2) of section 212.

(d) *Presumption.* If the gross income derived from an activity for two or more of the taxable years in the period of 5 consecutive taxable years which ends with the taxable year exceeds the deductions attributable to such activity (determined without regard to whether or not such activity is engaged in for profit), then, unless the Secretary or his delegate establishes to the contrary, such activity shall be presumed for purposes of this chapter for such taxable year to be an activity engaged in for profit. In the case of an activity which consists in major part of the breeding, training, showing, or racing of horses, the preceding sentence shall be applied by substituting the period of 7 consecutive taxable years for the period of 5 consecutive taxable years.

[Sec. 183 as added by sec. 213, Tax Reform Act 1969 (83 Stat. 571).]

§ 1.183–1 Activities not engaged in for profit.

(a) *In general.* Section 183 provides rules relating to the allowance of deductions in the case of activities (whether active or passive in character) not engaged in for profit by individuals and electing small business corporations, and creates a presumption that an activity is engaged in for profit if certain requirements are met. Whether an activity is engaged in for profit is determined under section 162 and section 212 (1) and (2) except insofar as section 183(d) creates a presumption that the activity is engaged in for profit. If deductions are not allowable under sections 162 and 212 (1) and (2), the deduction allowance rules of section 183(b) and this section apply. Pursuant to section 641(b) of the Code, the taxable income of an estate or trust is computed in the same manner as in the case of an individual, with certain exceptions not here relevant. Accordingly, where an estate or trust engages in an activity or activities which are not for profit, the rules of section 183 and this section apply in computing the allowable deductions of such trust or estate. No inference is to be drawn from the provisions of section 183, this section, and § 1.183–2 that any activity of a corporation (other than an electing small business corporation) is or is not a business or engaged in for profit. For rules

relating to deductions of certain corporations which engage in activities not for profit, see section 277 and the regulations thereunder. For the definition of an activity not engaged in for profit, see § 1.183-2.

(b) *Deductions allowable*—(1) *Manner and extent.* If an activity is not engaged in for profit, deductions are allowable under section 183(b) in the following order and only to the following extent:

(i) Amounts allowable as deductions during the taxable year under chapter 1 of the Code without regard to whether the activity giving rise to such amounts was engaged in for profit are allowable in full.

(ii) Amounts otherwise allowable as deductions during the taxable year under chapter 1 of the Code, but only if such allowance does not result in an adjustment to the basis of property, determined as if the activity giving rise to such amounts was engaged in for profit, are allowed only to the extent the gross income attributable to such activity exceeds the deductions allowed or allowable under subdivision (i) of this subparagraph.

(iii) Amounts otherwise allowable as deductions for the taxable year under chapter 1 of the Code which result in (or if otherwise allowed would have resulted in) an adjustment to the basis of property, determined as if the activity giving rise to such deductions was engaged in for profit, are allowed only to the extent the gross income attributable to such activity exceeds the deductions allowed or allowable under subdivisions (i) and (ii) of this subparagraph. Deductions falling within this subdivision include such items as depreciation, partial losses with respect to property, partially worthless debts, amortization, and amortizable bond premium.

(2) *Rule for deductions involving basis adjustments*—(i) *In general.* If deductions are allowed under subparagraph (1)(iii) of this paragraph, and such deductions are allowed with respect to more than one asset, the deduction allowed with respect to each asset shall be determined separately in accordance with the computation set forth in subdivision (ii) of this paragraph.

(ii) *Basis adjustment fraction.* The deduction allowed under subparagraph (1)(iii) of this paragraph is computed by multiplying the amount which would have been allowed, had the activity been engaged in for profit, as a deduction with respect to each particular asset which involves a basis adjustment, by the basis adjustment fraction—

(*a*) The numerator of which is the total of deductions allowable under subparagraph (1)(iii) of this paragraph, and

(*b*) The denominator of which is the total of deductions which involve basis adjustments which would have been allowed with respect to the activity had the activity been engaged in for profit.

The amount resulting from this computation is the deduction allowed under subparagraph (1)(iii) of this paragraph with respect to the particular asset. The basis of such asset is adjusted only to the extent of such deduction.

(3) *Rule for capital gains and losses.* (i) *In general.* For purposes of section 183 and the regulations thereunder, the gross income from any activity not engaged in for profit includes the total of all capital gains attributable to such activity determined without regard to the section 1202 deduction. Amounts attributable to an activity not engaged in for profit which would be allowable as a deduction under section 1202, without regard to section 183, shall be allowable as a deduction under section 183(b)(1) in accordance with the rules stated in this subparagraph.

(ii) *Cases where deduction not allowed under section 183.* No deduction is allowable under section 183(b)(1) with respect to capital gains attributable to an activity not engaged in for profit if—

(*a*) Without regard to section 183 and these regulations, there is no excess of net long-term capital gain over net short-term capital loss for the year, or

(*b*) There is no excess of net long-term capital gain attributable to the activity over net short-term capital loss attributable to the activity.

(iii) *Allocation of deduction.* If there is both (*a*) an excess of net long-term capital gain over net short-term capital loss attributable to an activity or activities not engaged in for profit and (*b*) such an excess attributable to all activities, determined without regard to section 183 and the regulations thereunder, the deduction allowable under section 183(b)(1) attributable to capital gains with respect to each activity not engaged in for profit (with respect to which there is an excess of net-long-term capital gain over net short-term capital loss for the year) shall be an amount equal to the deduction allowable under section 1202 for the taxable year (determined without regard to section 183) multiplied by a fraction the numerator of which is the excess of the net long-term capital gain attributable to the activity over the net short-term capital loss attributable to the activity and the denominator of which is an amount equal to the total excess of net long-term capital gain over net short-term capital loss for all activities with respect to which there is such excess. The amount of the total section 1202 deduction allowable for the year shall be reduced by the amount determined to be allocable to activities not engaged in for profit and accordingly allowed as a deduction under section 183(b)(1).

(iv) *Example.* The provisions of this subparagraph may be illustrated by the following example:

Example. A, an individual reporting for tax purposes on the cash method on a calendar year basis, has three activities not engaged in for profit. For his taxable year ending on December 31, 1973, A has a $200 net long-term capital gain from activity number 1, a $100 net short-term capital loss from activity number 2, and a $300 net long-term capital gain from activity number 3. In addition, A has a $500 net long-term capital gain from another activity which he engages in for profit. A computes his deductions for capital gains for calendar year 1973 as follows:

Section 1202 deduction without regard to section 183 is determined as follows:	
Net long-term capital gain from activity number 1	$200
Net long-term capital gain from activity number 3	300
Net long-term capital gain from activity engaged in for profit	500
Total net long-term capital gain from all activities	1,000
Less: Net short-term capital loss attributable to activity number 2	100
Aggregrate net long-term capital gain over net short-term capital loss from all activities	900
Section 1202 deduction determined without regard to section 183 (½ of $900)	450
Allocation of the total section 1202 deduction among A's various activities:	
Portion allocable to activity number 1 which is deductible under section 183(b)(1) ($200 excess net long-term capital gain attributable to activity number 1 over $1,000 total excess net long-term capital gain attributable to all of A's activities with respect to which there is such an excess times $450 amount of section 1202 deduction)	90
Portion allocable to activity number 3 which is deductible under section 183(b)(1) ($300 excess net long-term capital gain attributable to activity number 3 over $1,000 total excess net long-term capital gain attributable to all of A's activities with respect to which there is such an excess times $450 amount of section 1202 deduction)	135
Portion allocable to all activities engaged in for profit ($450 total section 1202 deduction less $225 of section 1202 deduction allowable to activities number 1 and 3	225
Total section 1202 deduction deductible under section 1202 and 183(b)(1)	450

(4) *Examples.* The provisions of subparagraphs (1) and (2) of this paragraph may be illustrated by the following examples:

Example (1). A, an individual, maintains a herd of dairy cattle, which is an "activity not engaged in for profit" within the meaning of section 183(c). A sold milk for $1,000 during the year. During the year A paid $300 State taxes on gasoline used to transport the cows, milk, etc., and paid $1,200 for feed for the cows. For the year A also had a casualty loss attributable to this activity of $500. A determines the amount of his allowable deductions under section 183 as follows:

(i) First, A computes his deductions allowable under subparagraph (1)(i) of this paragraph as follows:

State gasoline taxes specifically allowed under section 164(a)(5) without regard to whether the activity is engaged in for profit	$300
Casualty loss specifically allowed under section 165(c)(3) without regard to whether the activity is engaged in for profit ($500 less $100 limitation)	400
Deductions allowable under subparagraph (1)(i) of this paragraph	700

(ii) Second, A computes his deductions allowable under subparagraph (1)(ii) of this paragraph (deductions which would be allowed under chapter 1 of the Code if the activity were engaged in for profit and which do not involve basis adjustments) as follows:

Maximum amount of deductions allowable under subparagraph (1)(ii) of this paragraph:

Income from milk sales	$1,000
Gross income from activity	1,000
Less: deductions allowable under subparagraph (1)(i) of this paragraph	700
Maximum amount of deductions allowable under subparagraph (1)(ii) of this paragraph	300
Feed for cows	1,200
Deduction allowed under subparagraph (1)(ii) of this paragraph	300

$900 of the feed expense is not allowed as a deduction under section 183 because the total feed expense ($1,200) exceeds the maximum amount of deductions allowable under subparagraph (1)(ii) of this paragraph ($300). In view of these circumstances, it is not necessary to determine deductions allowable under subparagraph (1)(iii) of this paragraph which would be allowable under chapter 1 of the Code if the activity were engaged in for profit and which involve basis adjustment (the $100 of casualty loss not allowable under subparagraph (1)(i) of this paragraph because of the limitation in section 165(c)(3)) because none of such amount will be allowed as a deduction under section 183.

Example (2). Assume the same facts as in example (1) except that A also had income from sales of hay grown on the farm of $1,200 and that depreciation of $750 with respect to a barn, and $650 with respect to a tractor would have been allowed with respect to the activity had it been engaged in for profit. A determines the amount of his allowable deductions under section 183 as follows:

(i) First, A computes his deductions allowable under subparagraph (1)(i) of this paragraph as follows:

State gasoline taxes specifically allowed under section 164(a)(5) without regard to whether the activity is engaged in for profit	$300
Casualty loss specifically allowed under section 165(c)(3) without regard to whether the activity is engaged in for profit ($500 less $100 limitation)	400
Deductions allowable under subparagraph (1)(i) of this paragraph	700

(ii) Second, A computes his deductions allowable under subparagraph (1)(ii) of this paragraph (deductions which would be allowable under chapter 1 of the Code if the activity were engaged in for profit and which do not involve basis adjustments) as follows:

Maximum amount of deductions allowable under subparagraph (1)(ii) of this paragraph:

Income from milk sales	$1,000
Income from hay sales	1,200
Gross income from activity	2,200
Less: deductions allowable under subparagraph (1)(i) of this paragraph	700
Maximum amount of deductions allowable under subparagraph (1)(ii) of this paragraph	1,500
Feed for cows	1,200

The entire $1,200 of expenses relating to feed for cows is allowable as a deduction under subparagraph (1)(ii) of this paragraph, since it does not exceed the maximum amount of deductions allowable under such subparagraph.

(iii) Last, A computes the deductions allowable under subparagraph (1)(iii) of this paragraph (deductions which would be allowable under chapter 1 of the Code if the activity were engaged in for profit and which involve basis adjustments) as follows:

Maximum amount of deductions allowable under subparagraph (1)(iii) of this paragraph:

Gross income from farming		$2,200
Less: Deductions allowed under subparagraph (1)(i) of this paragraph	$700	
Deductions allowed under subparagraph (1)(ii) of this paragraph	1,200	1,900
Maximum amount of deductions allowable under subparagraph (1)(iii) of this paragraph		300

(iv) Since the total of A's deductions under chapter 1 of the Code (determined as if the activity was engaged in for profit) which involve basis adjustments ($750 with respect to barn, $650 with respect to tractor, $100 with respect to limitation on casualty loss) exceeds the maximum amount of the deductions allowable under subparagraph (1)(iii) of this paragraph ($300), A computes his allowable deductions with respect to such assets as follows:

A first computes his basis adjustment fraction under subparagraph (2)(ii) of this paragraph as follows:

The numerator of the fraction is the maximum of deductions allowable under subparagraph (1)(iii) of this paragraph which involve basis adjustments	$300
The denominator of the fraction is the total of deductions that involve basis adjustments which would have been allowed with respect to the activity had the activity been engaged in for profit	$1,500

The basis adjustment fraction is then applied to the amount of each deduction which would have been allowable if the activity were engaged in for profit and which involves a basis adjustment as follows:

Depreciation allowed with respect to barn (300/1,500×$750)	$150
Depreciation allowed with respect to tractor (300/1,500×$650)	$130
Deduction allowed with respect to limitation on casualty loss (300/1,500×$100)	$20

The basis of the barn and of the tractor are adjusted only by the amount of depreciation actually allowed under section 183 with respect to each (as determined by the above computation). The basis of the asset with regard to which the casualty loss was suffered is adjusted only to the extent of the amount of the casualty loss actually allowed as a deduction under subparagraph (1)(i) and (iii) of this paragraph.

(c) *Presumption that activity is engaged in for profit*—(1) *In general.* If for—

(i) Any 2 of 7 consecutive taxable years, in the case of an activity which consists in major part of the breeding, training, showing or racing of horses, or

(ii) Any 2 of 5 consecutive taxable years, in the case of any other activity,

the gross income derived from an activity exceeds the deductions attributable to such activity which would be allowed or allowable if the activity were engaged in for profit, such activity is presumed, unless the Commissioner establishes to the contrary, to be engaged in for profit. For purposes of this determination the deduction permitted by section 1202 shall not be taken into account. Such presumption applies with respect to the second profit year and all years subsequent to the second profit year within the 5- or 7-year period beginning with the first profit year. This presumption arises only if the activity is substantially the same activity for each of the relevant taxable years, including the taxable year in question. If the taxpayer does not meet the requirements of section 183(d) and this paragraph, no inference that the activity is not engaged in for profit shall arise by reason of the provisions of section 183. For purposes of this paragraph, a net operating loss deduction is not taken into account as a deduction. For purposes of this subparagraph a short taxable year constitutes a taxable year.

(2) *Examples.* The provisions of this paragraph may be illustrated by the following examples:

Example (1). For taxable years 1970–74, A, a calendar year cash method taxpayer, is engaged in the activity of farming. In taxable years 1971, 1973, and 1974, A's deductible expenditures with respect to such activity exceed his gross income from the activity. In taxable years 1970 and 1972 A has income from the sale of farm produce of $30,000 for each year. In each of such years A had expenses for feed for his livestock of $10,000, depreciation of equipment of $10,000, and fertilizer cost of $5,000 which he elects to take as a deduction. A also has a net operating loss carryover to taxable year 1970 of $6,000. A is presumed, for taxable years 1972, 1973, and 1974, to have engaged in the activity of farming for profit, since for 2 years of a 5-consecutive-year period the gross income from the activity ($30,000 for each year) exceeded the deductions (computed without regard to the net operating loss) which are allowable in the case of the activity ($25,000 for each year).

Example (2). For the taxable years 1970 and 1971, B, a calendar year cash method taxpayer, engaged in raising pure-bred Charolais cattle for breeding purposes. The operation showed a loss during 1970. At the end of 1971, B sold a substantial portion of his herd and the cattle operation showed a profit for that year. For all subsequent relevant taxable years B continued to keep a few Charolais bulls at stud. In 1972, B started to raise Tennessee Walking Horses for breeding and show purposes, utilizing substantially the same pasture land, barns, and (with structural modifications) the same stalls. The Walking Horse operations showed a small profit in 1973 and losses in 1972 and 1974 through 1976.

(i) Assuming that under paragraph (d)(1) of this section the raising of cattle and raising of horses are determined to be separate activities, no presumption that the Walking Horse operation was carried on for profit arises under section 183(d) and this paragraph since this activity was not the same activity that generated the profit in 1971 and there are not, therefore, 2 profit years attributable to the horse activity.

(ii) Assuming the same facts as in (i) above, if there were no stud fees received in

1972 with respect to Charolais bulls, but for 1973 stud fees with respect to such bulls exceed deductions attributable to maintenance of the bulls in that year, the presumption will arise under section 183(d) and this section with respect to the activity of raising and maintaining Charolais cattle for 1973 and for all subsequent years within the 5-year period beginning with taxable year 1971, since the activity of raising and maintaining Charolais cattle is the same activity in 1971 and in 1973, although carried on by B on a much reduced basis and in a different manner. Since it has been assumed that the horse and cattle operations are separate activities, no presumption will arise with respect to the Walking Horse operation because there are not 2 profit years attributable to such horse operation during the period in question.

(iii) Assuming, alternatively, that the raising of cattle and raising of horses would be considered a single activity under paragraph (d)(1) of this section, B would receive the benefit of the presumption beginning in 1973 with respect to both the cattle and horses since there were profits in 1971 and 1973. The presumption would be effective through 1977 (and longer if there is an excess of income over deductions in this activity in 1974, 1975, 1976, or 1977 which would extend the presumption) if, under section 183(d) and subparagraph (3) of this paragraph, it was determined that the activity consists in major part of the breeding, training, showing, or racing of horses. Otherwise, the presumption would be effective only through 1975 (assuming no excess of income over deductions in this activity in 1974 or 1975 which would extend the presumption).

(3) *Activity which consists in major part of the breeding, training, showing, or racing of horses.* For purposes of this paragraph an activity consists in major part of the breeding, training, showing, or racing of horses for the taxable year if the average of the portion of expenditures attributable to breeding, training, showing, and racing of horses for the 3 taxable years preceding the taxable year (or, in the case of an activity which has not been conducted by the taxpayer for 3 years, for so long as it has been carried on by him) was at least 50 percent of the total expenditures attributable to the activity for such prior taxable years.

(4) *Transitional rule.* In applying the presumption described in section 183(d) and this paragraph, only taxable years beginning after December 31, 1969, shall be taken into account. Accordingly, in the case of an activity referred to in subparagraph (1) (i) or (ii) of this paragraph, section 183(d) does not apply prior to the second profitable taxable year beginning after December 31, 1969, since taxable years prior to such date are not taken into account. See, however, paragraph (b)(1) of § 1.183–2.

(d) *Activity defined—(1) Ascertainment of activity.* In order to determine whether, and to what extent, section 183 and this section apply, the activity or activities of the taxpayer must be ascertained. For instance, where the taxpayer is engaged in several undertakings, each of these may be a separate activity, or several undertakings may constitute one activity. In ascertaining the activity or activities of the taxpayer, all the facts and circumstances of the case must be taken into account. Generally, the most significant facts and circumstances in making this determination are the degree of organizational and economic interrelationship of various undertakings, the business purpose which is (or might be) served by carrying on the various undertakings separately or together in a trade or business or in an investment setting, and the similarity of various undertakings. Generally, the Commissioner will accept the characterization by the taxpayer of several undertakings either as a single activity or as separate activities. The taxpayer's characterization will not be accepted, however, when it appears that his characterization is artificial and cannot be reasonably supported under the facts and circumstances of the case. If the taxpayer engages in two or more separate activities, deductions and income from each separate activity are not aggregated either in determining whether a particular activity is engaged in for profit or in applying section 183. Where it is established that land was purchased or held primarily with the intent to profit from increase in its value, and the taxpayer also engages in farming on such land, the farming and the holding of the land will be considered a single activity only if the taxpayer expects that the farming activity will reduce the net cost of carrying the land for its appreciation in value. Thus, the farming and holding of the land will be considered a single activity only if the taxpayer intends that the income derived from farming will exceed the deductions attributable to the farming activity which are not directly attributable to the holding of the land (that is, deductions other than those directly attributable to the holding of the land such as interest on a mortgage secured by the land, annual property taxes attributable to the land and improvements, and depreciation of improvements of the land).

(2) *Rules for allocation of expenses.* If the taxpayer is engaged in more than one activity, an item of expenditure or income may be allocated between two or more of these activities. Where property is used in several activities, and one or more of such activities is determined not to be engaged in for profit, deductions relating to such property must be allocated between the uses on a reasonable basis.

(3) *Examples.* The provisions of this paragraph may be illustrated by the following example:

Example. (i) A, an individual, owns a small house located near the beach in a resort community. Visitors come to the area for recreational purposes during only 3 months of the year. During the remaining 9 months of the year houses such as A's are not rented. For 2 months of the 3-month recreational season A rents the house to vacationers for $1,000 per month. During the remaining month of the recreational season A occupies the house for his own vacation. The expenses attributable to the house are $1,200 interest, $600 real estate taxes, $600 maintenance, $300 utilities, and $1,200 which would have been allowed as depreciation had the activity been engaged in for profit. Under these facts and circumstances, A is engaged in a single activity, holding the beach house primarily for personal purposes, which is an "activity not engaged in for profit" within the meaning of section 183(c).

(ii) Since the $1,200 of interest and the $600 of real estate taxes are specifically allowable as deductions under sections 163 and 164(a) without regard to whether the beach house activity is engaged in for profit, no allocation of these expenses between the uses of the beach house is necessary. However, since section 262 specifically disallows personal, living, and family expenses as deductions, the maintenance and utilities expenses and the depreciation from the activity must be allocated between the rental use and the personal use of the beach house. Under the particular facts and circumstances, ⅔ (2 months of rental use over 3 months of total use) of each of these expenses are allocated to the rental use, and ⅓ (1 month of personal use over 3 months of total use) of each of these expenses are allocated to the personal use as follows:

	Rental use ⅔—expenses allocable to section 183(b)(2)	Personal use ⅓—expenses allocable to section 262
Maintenance expense $600	$400	$200
Utilities expense $300	200	100
Depreciation $1,200	800	400
Total	1,400	700

The $700 of expenses allocated to the personal use of the beach house are disallowed as a deduction under section 262. In addition, the allowability of each of the expenses and the depreciation allocated to section 183(b)(2) is determined under subparagraph (1) (i) and (ii) of § 1.183–1(b). Thus, the maximum amount allowable as a deduction under section 183(b)(2) is $200 ($2,000 gross income from activity, less $1,800 deductions under section 183(b)(1)). Since the amounts described in section 183(b)(2) ($1,400) exceed the maximum amount allowable ($200), and since the amounts described in subparagraph (1)(ii) of § 1.183–1(b) ($600) exceed such maximum amount allowable ($200), none of the depreciation (an amount described in subparagraph (1)(iii) of § 1.183–1(b)) is allowable as a deduction.

(e) *Gross income from activity not engaged in for profit defined.* For purposes of this section, gross income derived from an activity not engaged in for profit includes the total of all gains from the sale, exchange, or other disposition of property, and all other gross receipts derived from such activity. Such gross income shall include, for instance, capital gains, and rents received for the use of property which is held in connection with the activity. The taxpayer may determine gross income from any activity by subtracting the cost of goods sold from the gross receipts so long as he consistently does so and follows generally accepted methods of accounting in determining such gross income.

(f) *Rule for electing small business corporations.* Section 183 and this section shall be applied at the corporate level in determining the allowable deductions of an electing small business corporation.

(g) *Effective date; cross references.* The provisions of this section apply to taxable years beginning after December 31, 1969. For provisions applicable to prior years, see section 270 and § 1.270–1.

§ 1.183–2 Activity not engaged in for profit defined.

(a) *In general.* For purposes of section 183, this section, and § 1.183–1, the term "activity not engaged in for profit" means any activity other than one with respect to which deductions are allowable for the taxable year under section 612 or under paragraph (1) or (2) of section 212. Deductions are allowable under section 162 for expenses of carrying on activities which constitute a trade or business of the taxpayer and under section 212 for expenses incurred in connection with activities engaged in for the production or collection of income or for the management, conservation, or maintenance of property held for the production of income. Except as provided in section 183 and § 1.183–1, no deductions are allowable for expenses incurred in connection with activities which are not engaged in for profit. Thus, for example, deductions are not allowable under section 162 or 212 for activities which are carried on primarily as a sport, hobby, or for recreation. The determination whether an activity is engaged in for profit is to be made by reference to objective standards, taking into account all of the facts and circumstances of each case. Although a reasonable expectation of profit is not required, the facts and circumstances must indicate that the taxpayer entered into the activity, or continued the activity, with the objective of making a profit. In determining whether such an objective exists, it may be sufficient that there is a small chance of making a large profit. Thus it may be found that an investor in a wildcat oil well who incurs very substantial expenditures is in the venture for profit even though the expectation of a profit might be considered unreasonable. In determining whether an activity is engaged in for profit, greater weight is given to objective facts than to the taxpayer's mere statement of his intent.

(b) *Relevant factors.* In determining whether an activity is engaged in for profit, all facts and circumstances with respect to the activity are to be taken into account. No one factor is determinative in making this determination. In addition, it is not intended that only the factors described in this paragraph are to be taken into account in making the determination, or that any one of the factors (whether or not described in this paragraph) must necessarily be given any more weight than any other factors used in making the determination. Among the factors which should normally be taken into account are the following:

(1) *The taxpayer's history of income or losses with respect to the activity.* A series of losses during the initial or start-up stage of an activity may not necessarily be an indication that the activity is not engaged in for profit. However, where losses continue to be sustained beyond the period which customarily is necessary to bring the operation to profitable status such continued losses, if not explainable as due to customary business risks or reverses may be indicative that the activity is not being engaged in for profit. Moreover, a high ratio of expenditures to receipts may also be indicative of a lack of profit intent. A declining loss ratio may, however, suggest that profitability is imminent. A series of years in which net income was realized would of course be strong evidence that the activity is engaged in for profit.

(2) *The amount of occasional profits, if any, which are earned.* The amount of profits in relation to the amount of losses incurred, and in relation to the amount of the taxpayer's investment and the value of the assets used in the activity, may provide useful criteria in determining the taxpayer's intent. An occasional small profit from an activity generating large losses, or from an activity in which the taxpayer has made a large investment, would not generally be determinative that the activity is engaged in for profit. However, substantial profit, though only occasional, would generally be indicative that an activity is engaged in for profit, where the investment or losses are comparatively small. Moreover, an opportunity to earn a substantial ultimate profit in a highly speculative venture is ordinarily sufficient to indicate that the activity is engaged in for profit even though losses or only occasional small profits are actually generated.

(3) *The cause of the losses.* If losses are sustained because of unforeseen or fortuitous circumstances which are beyond the control of the taxpayer, such as drought, disease, fire, shipwreck, theft, weather damages, or depressed market conditions, such losses would not be an indication that the activity is not engaged in for profit.

(4) *The success of the taxpayer in carrying on other similar or dissimilar activities.* The fact that the taxpayer has engaged in similar activities in the past and converted them from unprofitable to profitable enterprises may indicate that he is engaged in the present activity for profit, even though the activity is presently unprofitable.

(5) *The financial status of the taxpayer.* The fact that the taxpayer does not have substantial income or capital from sources other than the activity may indicate that an activity is engaged in for profit. Substantial income from sources other than the activity (particularly if the losses from the activity generate substantial tax benefits) may indicate that the activity is not engaged in for profit.

(6) *The time and effort expended by the taxpayer in carrying on the activity.* The fact that the taxpayer devotes much of his personal time and effort to carrying on an activity, particularly if the activity does not have substantial personal or recreational aspects, may indicate an intention to derive a profit. A taxpayer's withdrawal from another occupation to devote all his energies to the activity may also be evidence that the activity is engaged in for profit.

(7) *The expertise of the taxpayer or his advisors.* Preparation for the activity by extensive study of its accepted business, economic, and scientific practices, or consultation with those who are expert therein, may indicate that the taxpayer has a profit motive where the taxpayer carries on the activity in accordance with such practices. Where a taxpayer has such preparation or procures such expert advice, but does not carry on the activity in accordance with such practices, a lack of intent to derive profit may be indicated unless it appears that the taxpayer is attempting to develop new or superior techniques which may result in profits from the activity.

(8) *The manner in which the taxpayer carries on the activity.* Where an activity is carried on in the same manner as similar activities which are profitable, a profit motive may be indicated. A change of operating methods, adoption of new techniques or abandonment of unprofitable methods in a manner consistent with an intent to improve profitability may also indicate a profit motivation.

(9) *Expectation of profit by the taxpayer.* The fact that a taxpayer is engaged in an activity which could not reasonably be expected to produce an economic profit may indicate that the taxpayer is not engaged in such activity for profit. The reasonableness of an expectation of profit is not conclusive but is merely some evidence of the intent of the taxpayer.

(10) *Expectation that assets used in activity may appreciate in value.* The term "profit" encompasses appreciation in the value of assets, such as land, used in the activity. Thus, the taxpayer may intend to derive a profit from the operation of the activity, and may also intend that, even if no profit from current operations is derived an overall profit will result when appreciation in the value of land used in the activity is realized since income from the activity together with land appreciation will exceed expenses of operation. See, however, § 1.183–1(d) for definition of an activity in this connection.

(11) *Elements of personal pleasure or recreation.* The presence of personal motives in carrying on of an activity may indicate that the activity is not engaged in for profit, especially where there are recreational or personal elements involved. On the other hand, a profit motivation may be inferred where an activity lacks any appeal other than profit. It is not, however, necessary that an activity be engaged in with the exclusive intention of deriving a profit or with the intention of maximizing profits. For example, the availability of other investments which would yield a higher return, or which would be more likely to be profitable, is not evidence that an activity is not engaged in for profit. An activity will not be treated as not engaged in for profit merely because the taxpayer has purposes or motivations other than solely to make a profit. Also, the fact that the taxpayer derives personal pleasure from engaging in the activity is not sufficient to cause the activity to be classified as not engaged in for profit if the activity is in fact engaged in for profit as evidenced by other factors whether or not listed in this paragraph.

(c) *Examples.* The provisions of this section may be illustrated by the following examples:

Example (1). The taxpayer inherited a farm from her husband in an area which was becoming largely residential, and is now nearly all so. The farm had never made a profit before the taxpayer inherited it, and the farm has since had substantial losses in each year. The decedent from whom the taxpayer inherited the farm was a stockbroker, and he also left the taxpayer substantial stock holdings which yield large income from dividends. The taxpayer lives on an area of the farm which is set aside exclusively for living purposes. A farm manager is employed to operate the farm, but modern methods are not used in operating the farm. The taxpayer was born and raised on a farm, and expresses a strong preference for living on a farm. The taxpayer's activity of farming, based on all the facts and circumstances, could be found not to be engaged in for profit.

Example (2). The taxpayer is a wealthy individual who is greatly interested in philosophy. During the past 30 years he has written and published at his own expense several pamphlets, and he has engaged in extensive lecturing activity, advocating and disseminating his ideas. He has made a profit from these activities in only occasional years, and the profits in those years were small in relation to the amounts of the losses in all other years. The taxpayer has very sizable income from securities (dividends and capital gains) which constitutes the principal source of his livelihood. The activity of lecturing, publishing pamphlets, and disseminating his ideas is not an activity engaged in by the taxpayer for profit.

Example (3). The taxpayer, very successful in the business of retailing soft drinks, raise dogs and horses. He began raising a particular breed of dogs many years ago in the belief that the breed was in danger of declining, and he has raised and sold the dogs in each year since. The taxpayer recently began raising and racing thoroughbred horses. The losses from the taxpayer's dog and horse activities have increased in magnitude over the years, and he has not made a profit on these operations during any of the last 15 years. The taxpayer generally sells the dogs only to friends, does not advertise the dogs for sale, and shows the dogs only infrequently. The taxpayer races his horses only at the "prestige" tracks at which he combines his racing activities with social and recreational activities. The horse and dog operations are conducted at a large residential property on which the taxpayer also lives, which includes substantial living quarters and attractive recreational facilities for the taxpayer and his family. Since (i) the activity of raising dogs and horses and racing the horses is of a sporting and recreational nature, (ii) the taxpayer has substantial income from his business activities of retailing soft drinks, (iii) the horse and dog operations are not conducted in a businesslike manner, and (iv) such operations have a continuous record of losses, it could be determined that the horse and dog activities of the taxpayer are not engaged in for profit.

Example (4). The taxpayer inherited a farm of 65 acres from his parents when they died 6 years ago. The taxpayer moved to the farm from his house in a small nearby town, and he operates it in the same manner as his parents operated the farm before they died. The taxpayer is employed as a skilled machine operator in a nearby factory, for which he is paid approximately $8,500 per year. The farm has not been profitable for the past 15 pears because of rising costs of operating farms in general, and because of the decline in the price of the produce of this farm in particular. The taxpayer consults the local agent of the State agricultural service from time-to-time, and the suggestions of the agent have generally been followed. The manner in which the farm is operated by the taxpayer is substantially similar to the manner in which farms of similar self, such as fixing fences, planting crops, etc. area are operated. Many of these other farms do not make profits. The taxpayer does much of the required labor around the farm himself, such a fixing fences, planting, crops, etc. The activity of farming could be found, based on all the facts and circumstances, to be engaged in by the taxpayer for profit.

Example (5). A, an independent oil and gas operator developing oil and gas properties, is engaged in the activity of exploring for oil and gas on properties which are not in the immediate vicinity of proven fields. Pursuant to an agreement with the owner of land which is neither near to, nor has been established geologically to be proven oil bearing land, A drills a well. The chances, based on experience in so drilling on similar unproved land which is not near proven land, are strong that A will not find a commercially profitable oil deposit. A frequently engages in the activity of searching for oil on undeveloped and unexplored land which is not near to proven fields. He does so in a manner substantially similar to that of others who engage in the same activity. On the rare occasions that these activities do result in discovering a well, the operator generally realizes a very large return from such activity. Thus, there is a small chance that A will make a large profit from his oil exploration activity. A is engaged in the activity of oil drilling for profit.

Example (6). C, a chemist, is employed by a large chemical company and is engaged in a wide variety of basic research projects for his employer. Although he does no work for his employer with respect to the development of new plastics, he has always been interested in such development and has outfitted a workshop in his home at his own expense which he uses to experiment in the field. He has patented several developments at his own expense but as yet has realized no income from his inventions or from such patents. C conducts his research on a regular, systematic basis, incurs fees to secure consultation on his projects from time to time, and makes extensive efforts to "market" his developments. C has devoted substantial time and expense in an effort to develop a plastic sufficiently hard, durable, and malleable that it could be used in lieu of sheet steel in many major applications, such as automobile bodies. Although there may be only a small chance that C will invent new plastics, the return from any such development would be so large that it induces C to incur the costs of his experimental work. C is sufficiently qualified by his background that there is some reasonable basis for his experimental activities. C's experimental work does not involve substantial personal or recreational aspects and is conducted in an effort to find practical applications for his work. Under these circumstances, C may be found to be engaged in the experimental activities for profit.

§ 1.183–3 Taxable years affected.

The provisions of section 183, § 1.183–1 and § 1.183–2 shall apply only with respect to taxable years beginning after December 31, 1969.

PAR. 3. § 1.212–1 is amended by revising paragraphs (b) and (c) to read as follows:

§ 1.212–1 Nontrade or nonbusiness expenses.

* * * * *

(b) The term "income" for the purpose of section 212 includes not merely income of the taxable year but also income which the taxpayer has realized in a prior taxable year or may realize in subsequent taxable years; and is not confined to recurring income but applies as well to gains from the disposition of property. For example, if defaulted bonds, the interest from which if received would be includible in income, are purchased with the expectation of realizing capital gain on their resale, even though no current yield thereon is anticipated, ordinary and necessary expenses thereafter paid or incurred in connection with such bonds are deductible. Similarly, ordinary and necessary expenses paid or incurred in the management, conservation, or maintenance of a building held primarily for the production of income in the form of rentals, are deductible notwithstanding that there is actually no income therefrom in the taxable year, and regardless of the manner in which or the purpose for which the property in question was acquired. Expenses paid or incurred in managing, conserving, or maintaining property held for investment may be deductible under section 212 even though the property is not currently productive and there is no likelihood that the property will be sold at a profit or will otherwise be productive of income and even though the property is held merely to minimize a loss with respect thereto.

(c) Expenses of nontrade and nonbusiness activities: In the case of taxable years beginning before January 1, 1970, expenses of carrying on transactions which do not constitute a trade or business of the taxpayer and are not carried on for the production or collection of income or for the management, conservation, or maintenance of property held for the production of income, but which are carried on primarily as a sport, hobby, or recreation are not allowable as nontrade or nonbusiness expenses. The question whether or not a transaction is carried on primarily for the production of income or for the management, conservation, or maintenance of property held for the production or collection of income, rather than primarily as a sport, hobby, or recreation, is not to be determined solely from the intention of the taxpayer but rather from all the circumstances of the case. For example, consideration will be given to the record of prior gain or loss of the taxpayer in the activity, the relation between the type of activity and the principal occupation of the taxpayer, and the uses to which the property or what it produces is put by the taxpayer. For provisions relating to activities not engaged in for profit applicable to taxable years beginning after December 31, 1969, see section 183, § 1.183–1 and § 1.183–2.

* * * * *

PAR. 4. Section 1.270 is amended by adding an historical note. Such new provision reads as follows:

§ 1.270 Statutory provisions; limitation on deductions allowable to individuals in certain cases.

* * * * *

[Sec. 270 as repealed by the Tax Reform Act 1969 (83 Stat. 571)]

PAR. 5. § 1.270–1 is amended by adding at the end thereof a new paragraph (f). Such new paragraph reads as follows:

§ 1.270–1 Limitation on deductions allowable to individuals in certain cases.

* * * * *

(f) *Effective date; cross reference.* The provisions of section 270 and this section apply to taxable years beginning before January 1 , 1970. Thus, for instance, if the taxpayer had a profit of $2,000 attributable to a trade or business in 1965, section 270 and this section would not apply to the taxable years 1966 through 1970, even though he had losses of more than $50,000 in each of the 5 years ending with 1970. For provisions relating to activities not engaged in for profit applicable to taxable years beginning after December 31, 1969, see section 183 and § 1.183–1 and § 1.183–2.

[FR Doc.71–12013 Filed 8–18–71;8:46 am]

[26 CFR Part 1]

REASONABLE ACCUMULATIONS BY CORPORATIONS

Notice of Proposed Rule Making

Correction

In F.R. Doc. 71–10834 appearing at page 14002 in the issue of Thursday, July 29, 1971, the following changes should be made in § 1.537–1(d):

1. In the 12th line of subparagraph (3) the figure reading "§ 503.4941(d)–4(b)" should read "§ 53.4941(d)–4(b)".

2. The formula appearing in subparagraph (6) should read as follows:

$$X = \frac{PH - (Y \times SO)}{1 - Y}$$

DEPARTMENT OF JUSTICE

Bureau of Narcotics and Dangerous Drugs

[21 CFR Part 308]

SCHEDULES OF CONTROLLED SUBSTANCES

Proposed Removal of Naloxone Hydrochloride From Control

Based upon the investigations of the Bureau of Narcotics and Dangerous Drugs and upon the scientific and medical evaluation and recommendation of the Secretary of Health, Education, and Welfare, received pursuant to section 201(b) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(b)), the Director of the Bureau of Narcotics and Dangerous Drugs finds that naloxone hydrochloride has a currently accepted medical use in treatment in the United States and does not have sufficient potential for abuse or abuse liability to justify its continued control on any schedule under the Act. Naloxone hydrochloride is now listed in Schedule II of the Act (§ 308.12(b) of Title 21 of the Code of Federal Regulations).

Therefore, under the authority vested in the Attorney General by section 201 (a) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(a)), and redelegated to the Director, Bureau of Narcotics and Dangerous Drugs by § 0.100 of Title 28 of the Code of Federal Regulations, the Director hereby proposes that § 308.12 (b)(1) of Title 21 of the Code of Federal Regulations be amended as follows:

§ 308.12 Schedule II.

* * * * *

(b) * * *

(1) Opium and opiate, and any salt, compound, derivative, or preparation of opium or opiate, excluding naloxone hydrochloride, but including the following:

(i) Raw opium	9600
(ii) Opium extracts	9610
(iii) Opium fluid extracts	9620
(iv) Powered opium	9639
(v) Granulated opium	9640
(vi) Tincture of opium	9630
(vii) Apomorphine	9030
(viii) Codeine	9050
(ix) Ethylmorphine	9190
(x) Hydrocodone	9193
(xi) Hydromorphone	9194
(xii) Metopon	9260
(xii) Morphine	9300
(xiv) Oxycodone	9143
(xv) Oxymorphone	9652
(xvi) Thebaine	9333

* * * * *

All interested persons are invited to submit their comments or objections in writing regarding this proposal. These comments or objections should state with particularity the issues concerning which the person desires to be heard. Comments and objections should be submitted in quintuplicate to the Office of Chief Counsel, Bureau of Narcotics and Dangerous Drugs, Department of Justice, Room 611, 1405 Eye Street NW., Washington, DC 20537, and must be received no later than 30 days after publication of this proposal in the FEDERAL REGISTER.

In the event that an interested party submits objections to this proposal which present reasonable grounds for this rule not to be finalized and requests a hearing in accordance with 21 CFR 308.45, the party will be notified by registered mail of the time and place that the hearing will be held. If objections submitted do not present such reasonable grounds, the party will be so advised by registered mail.

If no objections presenting reasonable grounds for a hearing on the proposal are received within the time limitations, or all interested parties waive or are deemed to waive their opportunity for a hearing or to participate in a hearing, the Director, after giving considerations to written comments and objections, will issue his final order pursuant to 21 CFR 308.48 without a hearing.

Dated: August 13, 1971.

JOHN E. INGERSOLL,
Director, Bureau of Narcotics and Dangerous Drugs.

[FR Doc.71–12160 Filed 8–18–71;8:57 am]

DEPARTMENT OF THE INTERIOR

National Park Service

[36 CFR Part 7]

CHANNEL ISLANDS NATIONAL MONUMENT, CALIF.

Notice of Extension of Time for Submitting Comments

On July 9, 1971 there appeared at page 12907 of the FEDERAL REGISTER, notice of a proposal of rule making concerning submerged features, wrecks, and fishing at Channel Islands National Monument, Calif.

Due to the number of comments received and public interest displayed in the proposal, the period for submitting written comments, suggestions, or objections with regard to the proposal is hereby extended for an additional 45 days from the original closing date of August 8, 1971, such extension to and on September 22, 1971.

Written comments, suggestions, or objections may be submitted to the Superintendent, Channel Islands National Monument, Post Office Box 1388, Oxnard, CA 93030.

RAYMOND L. FREEMAN,
Acting Director, National Park Service.

[FR Doc.71–12069 Filed 8–18–71;8:49 am]

SECURITIES AND EXCHANGE COMMISSION

[17 CFR Part 240]

[Release No. 34–9290]

SECURITIES FIRMS EXPELLED FROM AN EXCHANGE OR NATIONAL SECURITIES ASSOCIATION

Proposal To Disqualify Firms From Engaging in Securities Activities

The Securities and Exchange Commission has announced a proposal to adopt Rule 15b8–2[1] (17 CFR 240.15b8–2) under

[1] Former Rule 15b8–2 was rescinded on May 8, 1968. See Securities Exchange Act Release No. 8308 and the FEDERAL REGISTER for May 11, 1968, at 33 F.R. 7076.

the Securities Exchange Act of 1934 (Act). The proposed rule would provide that firms which have been expelled or suspended from a registered national securities association or exchange and individuals who have been barred or suspended from association with any member of such an association or exchange would be unqualified to engage in securities activities pursuant to section 15(b)(8) of the Act. In addition, the proposed rule prescribes procedures for obtaining from the Commission, upon an appropriate showing, relief from such disqualification.

Section 15(b)(8) under the Act provides that no registered broker or dealer during any period in which it is not a member of a registered national securities association[3] (SECO firm) shall engage in securities activities,

* * * unless such broker or dealer and all natural persons associated with such broker or dealer meet such specified and appropriate standards with respect to training, experience and such other qualifications as the Commission finds necessary or desirable.

Under existing provisions, if by reason of misconduct, a firm is expelled or suspended from the NASD or from an exchange or if an individual is barred or suspended from association with any member of the NASD or of an exchange, the firm or individual is not considered unqualified to engage in securities activities as a nonmember unless further action is taken by the Commission in administrative proceedings pursuant to sections 15(b)(5) and (7) of the Act. On the other hand, under the Maloney Act amendments to the Exchange Act (section 15A) and under the NASD's rules, a Commission or exchange imposed expulsion, bar or suspension automatically results in a bar to NASD membership or association. The Commission believes that continued securities activities by such a firm is similarly inconsistent with the public interest and the protection of investors as well as with the purposes of section 15(b)(8) unless the Commission finds to the contrary upon application by the firm or individual.

Commission action. The Commission proposes to amend Part 240 of Chapter II of Title 17 of the Code of Federal Regulation, pursuant to the Securities Exchange Act of 1934, and more particularly sections 15(b)(8) and 23(a) thereof, as indicated below:

§ 240.15b8–2 Disqualification of brokers and dealers who are not members of a registered national securities association and their associated persons.

(a) No nonmember broker or dealer or associated person of a nonmember broker or dealer shall be deemed qualified pursuant to section 15(b)(8) of the Act if, by action of a registered national securities association or exchange, such nonmember broker or dealer or associated person has been and is expelled or suspended from such association or exchange or has been and is barred or suspended from being associated with all members of such association or exchange for violation of any such association or exchange rule which prohibits any act or transaction constituting conduct inconsistent with just and equitable principles of trade or requires any act the omission of which constitutes conduct inconsistent with just and equitable principles of trade.

(b) Upon the written application of any party deemed unqualified to engage in securities activities pursuant to paragraph (a) of this section, the Commission may, if it finds it appropriate in the public interest and for the protection of investors and to carry out the purposes of section 15(b)(8), after notice and opportunity for hearing and subject to such terms and conditions as it may determine to be necessary or desirable, find that notwithstanding such association or exchange action such nonmember broker or dealer or associated person may engage in securities activities pursuant to such section.

(c) An application filed pursuant to paragraph (b) of this section, shall set forth the facts with respect to the nature of the association or exchange action, the misconduct found by such association or exchange, the nature of the prospective business or employment in which the broker or dealer or associated person plans to engage, the activities engaged in by such broker or dealer or associated person since such misconduct and action and any other matters the applicant deems relevant: *Provided however*, That such broker or dealer or associated person shall not be heard to contest any findings made against him or facts admitted by him in the proceeding before such association or exchange upon which the disqualification provided for in paragraph (a) of this section, is predicated unless the Commission in its discretion directs otherwise. If the application contains assertions of material facts that are not a matter of record before the association or exchange, it shall be sworn to or supported by affidavits. The application may be accompanied by a brief.

(d) Where it deems it appropriate to do so, the Commission may grant or deny an application or issue any other findings pursuant to paragraph (b) of this section, on the basis of the papers filed without oral hearing.

(e) The rules of practice shall apply to proceedings under this section to the extent that they are not inconsistent with this section. Attention is directed particularly to § 201.22 of the rules of practice, relating to form of papers and number of copies to be filed.

(f) For purposes of this section:

(1) The term "nonmember broker or dealer" shall mean any broker or dealer, including a sole proprietor, registered under section 15 of the Act, who is not a member of a national securities association registered with the Commission under Section 15A of the Act.

(2) The term "associated person" shall mean any partner, officer, director, or branch manager of a nonmember broker or dealer (or any person occupying a similar status or performing similar functions), or any natural person directly or indirectly controlling or controlled by such nonmember broker or dealer, and shall include any employee of such nonmember broker or dealer (other than employees whose functions are clerical or ministerial), and any nonmember broker or dealer conducting business as a sole proprietor.

All interested persons are invited to submit their views and comments on the proposed rule. Written statements of views and comments should be submitted to the Securities and Exchange Commission, Washington, D.C. 20549 on or before September 20, 1971. All such communications will be available for public inspection.

(Secs. 15(b)(8), 23(a), 78 Stat. 570, 48 Stat. 901 as amended 49 Stat. 1379, 15 U.S.C. 78o, 78w)

By the Commission.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12128 Filed 8-18-71;8:54 am]

[3] The National Association of Securities Dealers, Inc. (NASD), is the only such association registered with the Commission under Section 15A of the Act.

FEDERAL TRADE COMMISSION

[16 CFR Part 422]

GASOLINE DISPENSING PUMPS

Posting of Minimum Octane Numbers

The failure to post minimum octane numbers on gasoline dispensing pumps constitutes an unfair trade practice and an unfair method of competition; Proposed revision of trade regulation rule and postponement of effective date.

On December 30, 1970, the Commission gave notice of its determination that the adoption of the captioned Trade Regulation Rule was in the public interest and set June 28, 1971, as the effective date of this Rule. Notice of this determination, including the Rule, was published in the FEDERAL REGISTER on January 12, 1971 (36 F.R. 354).

On April 17, 1971, the Commission published notice of its determination to reopen the public record for the limited purpose of reconsidering that part of the rule which relates to the method of measuring octane number as a basis for posting. In order to enable the Commission to consider the propriety of or an alternate method for measuring octane value, the effective date of this Rule was extended to September 1, 1971 (36 F.R. 7309).

In response to the invitation to interested parties to comment a number of suggestions, criticisms, and objections were received. Upon consideration of the comments and other pertinent information submitted, the Commission hereby publishes a proposed revision of the Rule as hereinafter set forth and extends opportunity to all interested parties to submit their views in writing, including such pertinent information, suggestions,

or objections as they may desire to submit. The public record of the Trade Regulation Rule proceeding shall be reopened for receipt of written comment upon the proposed revised Rule and other pertinent data contained in the public record relating to that part of the Rule which concerns the method of measuring octane numbers. All submissions should be sent to the Assistant Director for Industry Guidance, Bureau of Consumer Protection, Federal Trade Commission, Pennsylvania Avenue and Sixth Street NW., Washington, DC 20580, not later than September 21, 1971.

All written submissions referred to above will be available for examination by interested parties in Room 130 of the Division of Legal and Public Records, Federal Trade Commission, Washington, D.C.

The effective date of the final Rule promulgated by the Commission on December 30, 1970, has been postponed indefinitely pending final decision in the matter.

§ 422.1 The Rule.

In connection with the sale of consignment of motor gasoline for general automotive use, in commerce as "commerce" is defined in the Federal Trade Commission Act, it constitutes an unfair method of competition and an unfair or deceptive act or practice for refiners or others who sell to retailers, when such refiners or other distributors own or lease the pumps through which motor gasoline is dispensed to the consuming public, to fail to disclose clearly and conspicuously in a permanent manner on the pumps the minimum octane number or numbers of the motor gasoline being dispensed. In the case of those refiners or other distributors who lease pumps, the disclosure required by this section should be made as soon as it is legally practical; for example, not later than the end of the current lease period. Nothing in this section should be construed as applying to gasoline sold for aviation purposes.

NOTE: For the purpose of this section, "octane number" shall mean the octane number derived from the sum of Research (R) and Motor (M) octane numbers divided by two: (R+M)/2. The research octane (R) and motor octane number (M) shall be as described in the American Society for Testing and Materials (ASTM) "Standard Specifications for Gasoline" D 439-70, and subsequent revisions, and ASTM Test Methods D 2699 and D 2700.

(38 Stat. 717, as amended; 15 U.S.C. 41-58)

Approved: August 17, 1971.

By direction of the Commission.

[SEAL] CHARLES A. TOBIN, *Secretary.*

[FR Doc.71-12232 Filed 8-18-71;9:36 am]

Notices

DEPARTMENT OF JUSTICE

VOTING RIGHTS ACT OF 1965

Appointment of Examiners in Tallahatchie County, Miss.

In accordance with section 6 of the Voting Rights Act of 1965, as amended, 42 U.S.C. 1973d (Supp. V), I hereby certify that in my judgment the appointment of examiners is necessary to enforce the guarantees of the Fifteenth Amendment to the Constitution of the United States in Tallahatchie County, Miss. This county is included within the scope of the determination of the Attorney General and the Director of the Census made on August 6, 1965, under section 4(b) of the Voting Rights Act of 1965 and published in the FEDERAL REGISTER on August 7, 1965 (30 F.R. 9897).

JOHN N. MITCHELL,
Attorney General of the United States.

AUGUST 14, 1971.

[FR Doc.71-12159 Filed 8-18-71;8:57 am]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[S-4577]

CALIFORNIA

Designation of San Benito Mountain Natural Area

Pursuant to the authority in 43 CFR Subparts 2070 and 6225, and the authorization from the Director dated July 20, 1971, I hereby designate the public lands in the following described area as the San Benito Mountain Natural Area:

MOUNT DIABLO MERIDIAN

T. 18 S., R. 12 E.,
Sec. 4, NW¼SW¼, S½SW¼, and SW¼SE¼;
Sec. 5, lots 5 and 12;
Sec. 9, lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 18, 19, 20, and NE¼;
Sec. 10, lots 4, 5, 6, and 7, S½SW¼NW¼NW¼, SW¼NW¼, S½NE¼SE¼NW¼, NW¼NW¼SE¼NW¼, S½NW¼SE¼NW¼, S½SE¼NW¼, S½SW¼, and SE¼SE¼;
Sec. 14, lots 2 and 3, NW¼, N½SW¼, SW¼SW¼, NW¼SE¼;
Sec. 15, N½NE¼, NW¼.

The area described aggregates about 1,900 acres of public lands.

The San Benito Mountain Natural Area is a "Class IV—Outstanding Natural Area" under the Bureau of Outdoor Recreation system of classification.

Under the natural area designation, the above described lands are subject to the protection and preservation provisions of 43 CFR Subpart 6225. Specifically, the lands shall not be used, occupied, constructed upon, or improved in a manner inconsistent with the purpose for which the area is established.

J. R. PENNY,
State Director.

[FR Doc.71-12121 Filed 8-18-71;8:54 am]

[New Mexico 4380]

NEW MEXICO

Designation of Guadalupe Canyon Natural Area

AUGUST 13, 1971.

Pursuant to the authority in 43 CFR Subpart 2070 and the authorization from the Director dated July 1, 1971, I hereby designate the public lands in the following described areas as the Guadalupe Canyon Natural Area:

NEW MEXICO PRINCIPAL MERIDIAN

T. 34 S., R. 21 W.,
Sec. 4, lot 4, SW¼NW¼ and W½SW¼;
Sec. 5;
Sec. 7, E½;
Sec. 8;
Sec. 9, NW¼NW¼;
Sec. 17, N½NW¼ and SW¼NW¼.
T. 34, S., R. 22 W.,
Sec. 11, lots 1, 2, 3, 4 and N½NE¼;
Sec. 12;
Sec. 14, lots 1, 2, 3, 4, S½NE¼ and SE¼;
Sec. 23, lots 1, 2, 3, 4 and N½NE¼;
Sec. 24, lots 1, 2, 3, 4 and N½N½.

The areas described aggregate 3,618.65 acres in Hidalgo County.

The Guadalupe Canyon Natural Area is a "Class IV—outstanding natural area" under the Bureau of Outdoor Recreation system of classification.

W. J. ANDERSON,
State Director.

[FR Doc.71-12139 Filed 8-18-71;8:56 am]

DEPARTMENT OF AGRICULTURE

Commodity Credit Corporation

[Amdt. 2]

SALES OF CERTAIN COMMODITIES

Monthly Sales List

The CCC monthly sales list for the fiscal year ending June 30, 1972, published in 36 F.R. 13044, is amended as follows:

Section 12 entitled "Wheat, Bulk—Export Sales" is revised by adding the west coast of Mexico as an eligible destination. Accordingly, the second sentence reads as follows: "Sales will be made to fill dollar market sales abroad and exporter must show export from the west coast to a destination west of the 170th meridian, west longitude, and east of the 60th meridian, east longitude, and to ports on the west coast of Central and South America and the west coast of Mexico."

Signed at Washington, D.C., August 12, 1971.

CARROLL G. BRUNTHAVER,
Acting Executive Vice President, Commodity Credit Corporation.

[FR Doc.71-12075 Filed 8-18-71;8:50 am]

DEPARTMENT OF COMMERCE

Bureau of International Commerce

[File No. 22(71)-1]

SAS SCIENTIFIC CHEMICALS, LTD.

Notice of Related Party Determination

In the matter of Sas Scientific Chemicals Ltd., Victoria House, Vernon Place, London, W.C. 1, England.

An order dated August 28, 1967, was entered by the Office of Export Control, Bureau of International Commerce, U.S. Department of Commerce, against T. J. Sas & Son Ltd., and T. R. Sas, of London, England, denying them all privileges of participating in any manner or capacity in exportations from the United States of commodities or technical data for an indefinite period. This order was published in the FEDERAL REGISTER on September 6, 1967 (32 F.R. 12763).

Section 388.1(b) of the Export Control Regulations provides, in part, that to the extent necessary to prevent evasion of any order denying export privileges, said order may be made applicable to parties other than those named in the order with whom said named parties may then or thereafter be related by ownership, control, position of responsibility, affiliation, or other connection in the conduct of trade or related services. It has been determined by the Office of Export Control that within the purview of said section the firm Sas Scientific Chemicals Ltd., located at the above address, is a related party to T. J. Sas & Son Ltd., and T. R. Sas. Under this determination the terms and restrictions of the order of August 28, 1967, are effective against said related party.

The said related party is being notified of this determination and advised that if it contends that the ruling is not justified, it may make application to have the ruling reconsidered or terminated. Due notice will be given of any termination or change in this related party determination.

Dated: August 5, 1971.

S. R. ABRAHAMSON,
Acting Director,
Office of Export Control.

[FR Doc.71-11895 Filed 8-18-71;8:45 am]

Maritime Administration

AMERICAN PRESIDENT LINES, LTD.

Notice of Application for Approval of Certain Cruises

Notice is hereby given that American President Lines, Ltd., has applied for approval, pursuant to section 613 of the Merchant Marine Act, 1936, as amended, of the following cruises with the "S.S. President Wilson:"

Approximate Cruise Dates	*Itinerary*
Jan. 10, 1972–Mar. 26, 1972	San Francisco, Los Angeles, Mazatlan, Callao, Easter Island, Pitcairn Island, Papeete, Suva, Auckland, Sydney, Port Moresby, Bali, Singapore, Bangkok, Hong Kong, Nagasaki, Yokohama, Honolulu, San Francisco
Mar. 28, 1972–June 1, 1972	San Francisco, Los Angeles, Acapulco, Balboa, Cristobal, Port Everglades, Casablanca, Piraeus, Yalta, Odessa, Constanta, Varna, Istanbul, Delos, Mykonos, Kusadasi, Rhodes, Heraklion, Barcelona, Lisbon, Port Everglades, Cristobal, Balboa, Mazatlan, Los Angeles, San Francisco
June 2, 1972–June 15, 1972	San Francisco, Honolulu, Nawiliwili, Lahaina, Hilo, San Francisco
Dec. 19, 1972–Jan. 2, 1973	San Francisco, Los Angeles, Honolulu, Nawiliwili, Lahaina, Hilo, San Francisco
Jan. 4, 1973–Apr. 9, 1973	San Francisco, Los Angeles, Honolulu, Yokohama, Kobe, Keelung, Hong Kong, Bangkok, Singapore, Penang, Colombo, Bombay, Mormugao, Bombay, Mombassa, Durban, Capetown, Rio de Janeiro, Buenos Aires, Port Stanley, Punta Arenas, Valparaiso, Callao, Acapulco, Los Angeles, San Francisco.

Any person, firm or corporation having any interest within the meaning of section 613 of the Merchant Marine Act, 1936, as amended, in the foregoing who desires to offer data, views, or arguments, should submit the same in writing, in triplicate, to the Secretary, Maritime Subsidy Board, Washington, D.C. 20235 by close of business on August 23, 1971.

In the event an opportunity to present oral argument is also desired, specific reason for such request should be included. The Maritime Subsidy Board will consider these comments and views and take such action with respect thereto as in its discretion it deems warranted.

Dated: August 12, 1971.

By order of the Maritime Subsidy Board/Maritime Administration.

AARON SILVERMAN,
Assistant Secretary.

[FR Doc.71-12155 Filed 8-18-71;8:57 am]

[Docket No. S-269]

AMERICAN PRESIDENT LINES, LTD.

Notice of Application

Notice is hereby given that American President Lines, Ltd., has filed an application requesting written permission under section 805(a) of the Merchant Marine Act, 1936, as amended, to carry passengers, their baggage and automobiles in domestic trade between California and Port Everglades, Fla. on Voyage No. 193 of the "President Wilson," a cruise proposed to be made to the Mediterranean and Black Sea pursuant to section 613 of the Act between March 28 and June 1, 1972. The application was dated July 30, 1971.

Interested parties may inspect this application in the Office of Subsidy Administration, Maritime Administration, Room 4888, Department of Commerce Building, 14th and E Streets NW., Washington, DC.

Any person, firm or corporation having any interest (within the meaning of section 805(a)) in such application and desiring to be heard on issues pertinent to section 805(a) or desiring to submit comments or views concerning the application must, by close of business on September 1, 1971, file same with the Secretary, Maritime Subsidy Board/Maritime Administration, in writing, in triplicate, together with petition for leave to intervene which shall state clearly and concisely the grounds of interest, and the alleged facts relied upon for relief.

If no petitions for leave to intervene are received within the specified time or if it is determined that petitions filed do not demonstrate sufficient interest to warrant a hearing, the Maritime Subsidy Board/Maritime Administration will take such action as may be deemed appropriate.

In the event petitions regarding the relevant Section 805(a) issues are received from parties with standing to be heard, a hearing has been tentatively scheduled for September 8, 1971 in Room 4896, Department of Commerce Building, 14th and E Streets NW., Washington, DC. The purpose of the hearing will be to receive evidence under section 805(a) relative to whether the proposed operation (a) could result in unfair competition to any person, firm or corporation operating exclusively in the coastwise or intercoastal service, or (b) would be prejudicial to the objects and policy of the Act.

Dated: August 16, 1971.

By order of the Maritime Subsidy Board/Maritime Administration.

AARON SILVERMAN,
Assistant Secretary.

[FR Doc.71-12156 Filed 8-18-71;8:57 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Admnistration

[DESI 734; Docket No. FDC-D-321; NDA 734, etc.]

CERTAIN PREPARATIONS CONTAINING HISTAMINE PHOSPHATE

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated two reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. Histamine Phosphate Injection containing 0.275 mg., 0.55 mg., and 2.75 mg. of histamine phosphate per ml.; Eli Lilly and Co., Post Office Box 618, Indianapolis, Indiana 46206 (NDA 734).

2. Histamine Diphosphate Injection containing histamine phosphate 0.275 mg./ml.; Abbott Laboratories, 14th and Sheridan Road, North Chicago, Illinois 60064 (NDA 2-854).

Such drugs are regarded as new drugs (21 U.S.C. 321(p)). Supplemental new drug applications are required to revise the labeling in and to update previously approved applications providing for such drugs. A new drug application is required from any person marketing such drug without approval.

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that histamine phosphate injection should be supplied as separate products according to potency and that:

1. Histamine phosphate injection (0.275 mg./ml.) is effective when labeled for intravenous use in the histamine test for pheochromocytoma.

2. Histamine phosphate injection (2.75 mg./ml.) is effective when labeled for subcutaneous use in the gastric histamine test.

3. All of these drugs are possibly effective when labeled for use in Meniere's disease; cephalalgias; and peripheral vascular diseases.

4. Except for the indications referred to above these drugs are regarded as lacking substantial evidence of effectiveness for their other labeled indications.

B. *Conditions for approval and marketing of drugs having an effective classification.* The Food and Drug Administration is prepared to approve abbreviated new drug applications and abbreviated supplements to previously approved new drug applications under conditions described herein.

1. *Form of drug.* These preparations are in sterile aqueous solution form suitable for subcutaneous or intravenous administration.

2. *Labeling conditions.* a. The labels bear the statement, "Caution: Federal law prohibits dispensing without prescription."

b. The drugs are labeled to comply with all requirements of the Act and regulations. The labeling bears adequate information for safe and effective use of the drug and is in accord with the guidelines for uniform labeling published in the FEDERAL REGISTER of February 6, 1970. The "Indications" sections are as follows: (The possibly effective indications may also be included for 6 months.)

INDICATIONS

(i) Histamine phosphate injection (0.275 mg/ml): May be used intravenously for the presumptive diagnosis of pheochromocytoma.

(ii) Histamine phosphate injection (2.75 mg/ml): May be used subcutaneously for determination of gastric secretory ability.

(These indications should be precisely stated and the doses expressed on a weight basis, i.e., milligrams-per-kilograms.)

3. *Marketing status.* Marketing of such drugs may be continued under the conditions described in the notice entitled "Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study," published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), as follows:

a. For holders of "deemed approved" new drug applications (i.e., an application which became effective on the basis of safety prior to October 10, 1962), the submission of a supplement for revised labeling, and abbreviated supplement for updating information, and adequate data to show the biologic availability of the drug in the formulation which is marketed as described in paragraphs (a)(1)(i), (ii), and (iii) of the notice of July 14, 1970. Biologic availability data for a drug administered by the intravenous route are not required.

b. For any person who does not hold an approved or effective new drug application, the submission of an abbreviated new drug application, to include adequate data to assure the biologic availability of the drug in the formulation which is or is intended to be marketed, as described in paragraph (a)(3)(ii) of that notice. Biologic availability data for a drug administered by the intravenous route are not required.

c. For any distributor of the drug, the use of labeling in accord with this announcement for any such drug shipped within the jurisdiction of the Act as described in paragraph (b) of that notice.

d. For indications for which the drug has been classified as possibly effective (not included in the "Indications" section above), continued use as described in paragraphs (d), (e), and (f) of that notice.

C. *Opportunity for a hearing.* 1. The Commissioner of Food and Drugs proposes to issue an order under the provisions of section 505(e) of the Federal Food, Drug, and Cosmetic Act withdrawing approval of all new drug applications and all amendments and supplements thereto providing for the indications for which substantial evidence of effectiveness is lacking as described in paragraph A.4 of this announcement. An order withdrawing approval of the applications will not issue if such applications are supplemented, in accord with this notice, to delete such indications. Promulgation of the proposed order may affect any related drug for human use not the subject of an approved new drug application.

2. In accordance with the provisions of section 505 of the Act (21 U.S.C. 355) and the regulations promulgated thereunder (21 CFR Part 130), the Commissioner will give the holders of any such applications, and any interested person who would be adversely affected by such an order, an opportunity for a hearing to show why such indications should not be deleted from labeling. A request for a hearing must be filed within 30 days after the date of publication of this notice in the FEDERAL REGISTER.

3. A request for a hearing may not rest upon mere allegations or denial but must set forth specific facts showing that there is a genuine and substantial issue of fact that requires a hearing, together with a well organized and full factual analysis of the clinical and other investigational data that the objector is prepared to prove in a hearing. Any data submitted in response to this notice must be previously unsubmitted and include data from adequate and well controlled clinical investigations (identified for ready review) as described in § 130.12(a)(5) of the regulations published in the FEDERAL REGISTER of May 8, 1970 (35 F.R. 7250). Carefully conducted and documented clinical studies obtained under uncontrolled or partially controlled situations are not acceptable as a sole basis for approval of claims of effectiveness, but such studies may be considered on their merits for corroborative support of efficacy and evidence of safety.

4. If a hearing is requested and is justified by the response to this notice, the issues will be defined, a hearing examiner will be named, and he shall issue a written notice of the time and place at which the hearing will commence.

D. *Conditions for marketing drugs having no indications classified as effective.* 1. Within 60 days of the date of publication of this announcement in the FEDERAL REGISTER, the holder of any approved new-drug application for which a drug is classified in paragraph A.4 above as lacking substantial evidence of effectiveness is requested to submit a supplement to his application, as needed, to provide for revised labeling which deletes those indications for which substantial evidence of effectiveness is lacking. Such a supplement should be submitted under the provisions of § 130.9 (d) and (e) of the new-drug regulations (21 CFR 130.9 (d) and (e)) which permit certain changes to be put into effect at the earliest possible time, and the revised labeling should be put into use within the 60-day period. Failure to do so may result in a proposal to withdraw approval of the new-drug application.

2. If any such preparation is on the market without an approved new-drug application, its labeling should be revised if it includes those claims for which substantial evidence of effectiveness is lacking as referenced in paragraph A above. Failure to delete such indications and put the revised labeling into use within 60 days after the date of publication hereof in the FEDERAL REGISTER may cause the drug to be subject to regulatory proceedings.

3. The notice *Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study*, published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), describes in paragraphs (d), (e), and (f) the marketing status of a drug labeled with those indications for which it is regarded as possibly effective, as stated in paragraph A.3 above.

A copy of the Academy's report has been furnished to each firm referred to above. Any other interested person may obtain a copy by request to the Food and Drug Administration, Press Relations Office (CE-200), 200 C Street SW., Washington, D.C. 20204.

Communications forwarded in response to this announcement should be identified with the reference number DESI 734, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.

Original abbreviated new drug applications (identify as such): Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

Request for Hearing (identify with Docket No.): Hearing Clerk, Office of General Counsel (GC-1), Room 6-62, Parklawn Building.

All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

Received requests for a hearing and/or elections not to request a hearing may be seen in the office of the Hearing Clerk (address given above) during regular business hours, Monday through Friday.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050-53, as amended: 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 19, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12105 Filed 8-18-71;8:52 am]

[DESI 3444; Docket No. FDC-D-318; NDA 3-444]

CERTAIN ORAL PREPARATIONS CONTAINING ERGOCALCIFEROL OR VITAMIN A PALMITATE

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. Drisdol Capsules containing ergocalciferol; 50,000 U.S.P. units per capsule; Winthrop Laboratories, Division of Sterling Drug Inc., 90 Park Avenue, New York, N.Y. 10016 (NDA 3-444).

2. Atav Capsules containing vitamin A palmitate, 50,000 U.S.P. Vitamin A units per capsule; Cole Pharmacal Co., Inc., 3715-31 Laclede Avenue, St. Louis, Mo. 63108 (NDA 3-934).

Such drugs are regarded as new drugs (21 U.S.C. 321(p)). Supplemental new drug applications are required to revise the labeling in and to update previously approved applications providing for such drugs. A new drug application is required from any person marketing such drug without approval.

A. *Effectiveness classification*—1. *Ergocalciferol.* The Food and Drug Administration has considered the Academy's report, as well as other available evidence, and concludes that ergocalciferol:

a. Is effective for the indications described in the labeling conditions which follow.

b. Lacks substantial evidence of effectiveness for use in lupus vulgaris.

2. *Vitamin A Palmitate.* The Food and Drug Administration has considered the Academy's report, as well as other available evidence, and concludes that vitamin A palmitate is effective for the indications described in the labeling conditions which follow.

B. *Conditions for approval and marketing.* The Food and Drug Administration is prepared to approve abbreviated new drug applications and abbreviated supplements to previously approved new drug applications under conditions described herein.

1. *Form of drug.* These preparations are in capsule form suitable for oral administration of 50,000 U.S.P. units per capsule.

2. *Labeling conditions.* a. The labels bear the statement "Caution: Federal law prohibits dispensing without prescription."

b. Each drug is labeled to comply with all requirements of the Act and regulations. Its labeling bears adequate information for safe and effective use of the drug and is in accord with the guidelines for uniform labeling published in the FEDERAL REGISTER of February 6, 1970. The "Indications" sections are as follows:

(i) *Ergocalciferol.*

INDICATIONS

For use in the treatment of hypoparathyroidism and refractory rickets.

(ii) *Vitamin A Palmitate.*

INDICATIONS

For treatment of severe vitamin A deficiency and associated nyctalopia (night blindness) or hyperkeratosis of the skin.

3. *Marketing status.* Marketing of such drugs may be continued under the conditions described in the notice entitled "Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study," published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), as follows:

a. For holders of "deemed approved" new drug applications (i.e., an application which became effective on the basis of safety prior to October 10, 1962), the submission of a supplement for revised labeling and an abbreviated supplement for updating information as described in paragraphs (a)(1)(i) and (iii) of the notice of July 14, 1970.

b. For any person who does not hold an approved or effective new drug application, the submission of an abbreviated new drug application as described in paragraph (a)(3)(i) of that notice.

c. For any distributor of the drug, the use of labeling in accord with this announcement for any such drug shipped within the jurisdiction of the Act as described in paragraph (b) of that notice.

C. *Opportunity for a hearing.* 1. The Commissioner of Food and Drugs proposes to issue an order under the provisions of section 505(e) of the Federal Food, Drug, and Cosmetic Act withdrawing approval of all new drug applications and all amendments and supplements thereto providing for the indications for which substantial evidence of effectiveness is lacking as described in paragraph A.1.b of this announcement. An order withdrawing approval of the applications will not issue if such applications are supplemented, in accord with this notice, to delete such indications. Any related drug for human use, not the subject of an approved new drug application, offered for the indications for which substantial evidence of effectiveness is lacking may be affected by this action.

2. In accordance with the provisions of section 505 of the Act (21 U.S.C. 355) and the regulations promulgated thereunder (21 CFR Part 130), the Commissioner will give the holders of any such applications, and any interested person who would be adversely affected by such an order, an opportunity for a hearing to show why such indications should not be deleted from labeling. A request for a hearing must be filed within 30 days after the date of publication of this notice in the FEDERAL REGISTER.

3. A request for a hearing may not rest upon mere allegations or denials but must set forth specific facts showing that a genuine and substantial issue of fact requires a hearing, together with a well-organized and full-factual analysis of the clinical and other investigational data that the objector is prepared to prove in a hearing. Any data submitted in response to this notice must be previously unsubmitted and include data from adequate and well-controlled clinical investigations (identified for ready review) as described in § 130.12(a)(5) of the regulations published in the FEDERAL REGISTER of May 8, 1970 (35 F.R. 7250). Carefully conducted and documented clinical studies obtained under uncontrolled or partially controlled situations are not acceptable as a sole basis for approval of claims of effectiveness, but such studies may be considered on their merits for corroborative support of efficacy and evidence of safety.

4. If a hearing is requested and is justified by the response to this notice, the issues will be defined, a hearing examiner will be named, and he shall issue a written notice of the time and place at which the hearing will commence.

A copy of the Academy's report has been furnished to each firm referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 3444, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.

Original abbreviated new drug applications (identify as such): Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

Requests for Hearing (identify with Docket number): Hearing Clerk, Office of General Counsel (GC-1), Room 6-62, Parklawn Building.

Requests for the Academy's report: Drug Efficacy Study Implementation Control Office (BD-67), Bureau of Drugs.

All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050-53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 19, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12106 Filed 8-18-71;8:52 am]

[DESI 5554]

CERTAIN PLASMA VOLUME EXPANDERS—POVIDONE OR GELATIN IN SODIUM CHLORIDE INJECTION

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following plasma volume expanding drugs for intravenous administration:

1. Polyvinylpyrrolidone in Normal Saline; containing 3.5 percent povidone in sodium chloride injection; Don Baxter,

Inc., 1015 Grandview Avenue, Glendale, California 91201 (NDA 9-564).

2. Knox Special Gelatine Solution Intravenous—6 percent; containing 6 percent in sodium chloride injection; Knox Gelatine, Inc., Fifth and Erie Streets, Camden, New Jersey 08102 (NDA 5-554).

The drugs are regarded as new drugs (21 U.S.C. 321(p)). Supplemental new drug applications are required to revise the labeling in and to update previously approved applications providing for such drugs. A new drug application is required from any person marketing such drugs without approval.

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that:

1. a. Povidone 3.5 percent in sodium chloride injection is effective for the correction of low blood volume resulting from traumatic, surgical hemorrhagic, or burn shock, and

b. Possibly effective for the correction of low blood volume resulting from neurogenic shock.

2. Gelatin 6 percent in sodium chloride injection is effective for use as an infusion colloid and plasma expander in management of shock resulting from trauma, surgery, hemorrhage, or burns.

B. *Conditions for approval and marketing.* The Food and Drug Administration is prepared to approve new drug applications under conditions described herein.

1. *Form of drug.* These preparations are in sterile solution form suitable for intravenous administration.

2. *Labeling conditions.* a. The labels bear the statement, "Caution: Federal law prohibits dispensing without prescription."

b. The drugs are labeled to comply with all requirements of the Act and regulations. Their labeling bears adequate information for safe and effective use of the drugs and is in accord with the effectiveness classifications, the guidelines for uniform labeling published in the FEDERAL REGISTER of February 6, 1970, and, where applicable, the Academy's comments.

c. A box warning is placed at the beginning of the labeling for povidone 3.5 percent in sodium chloride injection as follows:

> WARNING: Lifetime Dosage for This Drug Should Not Exceed 1,000 ML.

d. The "Indications" sections are as follows:

INDICATIONS

Povidone 3.5 percent in Sodium Chloride Injection is indicated for use in the treatment of shock or impending shock caused by hemorrhage, burns, surgery, or other trauma. It is intended for emergency treatment when whole blood, blood products, or OTHER PLASMA EXPANDERS ARE NOT AVAILABLE and must not be regarded as a substitute for whole blood or plasma proteins.

Gelatin 6 percent in Sodium Chloride Injection is indicated for use in the treatment of shock or impending shock caused by hemorrhage, burns, surgery, or other trauma. It is intended for emergency treatment when whole blood or blood products are not available and must not be regarded as a substitute for whole blood or plasma proteins.

3. *Marketing status.* Marketing of such drugs may be continued under the conditions described in the notice entitled "Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study," published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), as follows:

a. For holders of "deemed approved" new drug applications (i.e., an application which became effective on the basis of safety prior to October 10, 1962), the submission of a supplement for revised labeling and a supplement for updating information as described in paragraphs (a)(1) (i) and (iii) of the notice of July 14, 1970. Inquiries should be made concerning the type of data required.

b. For any person who does not hold an approved or effective new drug application, the submission of a full new drug application as described in paragraph (a)(3)(iii) of that notice. Inquiries should be made concerning the type of data required.

c. For any distributor of the drug, the use of labeling in accord with this announcement for any such drug shipped within the jurisdiction of the Act as described in paragraph (b) of that notice.

d. For indications for which the drug has been classified as possibly effective, continued use as described in (d), (e), and (f) of that notice.

A copy of the Academy's report has been furnished to each firm referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 5554, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Original new drug applications: Office of Scientific Evaluation (BD-100) Bureau of Drugs.
Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.
All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050-53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 21, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12107 Filed 8-18-71;8:53 am]

[DESI 6327; Docket No. FDC-D-245; NDA 6-327, etc.]

CERTAIN INHALATION BRONCHODILATORS

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. Medihaler-Iso containing isoproterenol sulfate; Riker Laboratories, 19901 Nordhoff Street, Northridge, Calif. 91342 (NDA 10-375).

2. Isuprel Mistometer containing isoproterenol hydrochloride (NDA 11-744);

3. Isuprel Hydrochloride Mistometer containing isoproterenol hydrochloride (NDA 11-178); and

4. Isuprel Hydrochloride Solution containing isoproterenol hydrochloride (NDA 6-327); all marketed by Winthrop Laboratories, 90 Park Avenue, New York, N.Y. 10016.

5. Caytine Inhalation containing protokylol hydrochloride; Lakeside Laboratories, Division of Colgate-Palmolive Co., 1707 East North Avenue, Milwaukee, Wis. 53201 (NDA 11-469).

6. Norisodrine Sulfate Aerohalor Cartridge containing isoproterenol sulfate; Abbott Laboratories, 14th and Sheridan Road, North Chicago, Ill. 60064 (NDA 6-905).

Such drugs are regarded as new drugs (21 U.S.C. 321(p)). Supplemental new drug applications are required to revise the labeling in and to update previously approved applications providing for such drugs. A new-drug application is required from any person marketing such drugs without approval.

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that:

1. All of these drugs are effective for the treatment of bronchospasm associated with acute and chronic bronchial asthma, pulmonary emphysema, bronchitis, and bronchiectasis.

2. Isoproterenol hydrochloride is regarded as possibly effective for prevention of postoperative pulmonary complications in patients with acute or chronic bronchopulmonary disease.

3. Isoproterenol hydrochloride lacks substantial evidence of effectiveness for the treatment of pulmonary fibrosis and pneumoconiosis.

4. Protokylol hydrochloride lacks substantial evidence of effectiveness for the treatment of pulmonary fibrosis.

B. *Conditions for approval and marketing.* The Food and Drug Administration is prepared to approve new drug applications and supplements to previously approved new drug applications under conditions described herein.

1. *Form of drug.* These bronchodilators are in powder or liquid form suitable for administration by inhalation.

2. *Labeling conditions.* a. The labels bear the statement, "Caution: Federal law prohibits dispensing without prescription."

b. The drugs are labeled to comply with all requirements of the Act and regulations. The labeling bears adequate information for safe and effective use of the drug including, for isoproterenol, warnings prescribed in Part 3 of the regulations (21 CFR 3.67) and is in accord with the guidelines for uniform labeling published in the FEDERAL REGISTER of February 6, 1970. The "Indications" section is as follows: (The possibly effective indications may also be included for 6 months.)

INDICATIONS

For the treatment of bronchospasm associated with acute and chronic bronchial asthma, pulmonary emphysema, bronchitis, and bronchiectasis.

c. The labeling of preparations in powder form contains the following statement in the "Warnings" section: This product is a powdered formulation which may irritate the oropharynx and tracheobronchial tree. Therefore, its use should be considered secondary to formulations in solution or suspension.

3. *Marketing status.* Marketing of such drugs may be continued under the conditions described in the notice entitled Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study, published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), as follows:

a. For holders of "deemed approved" new-drug applications (i.e., an application which became effective on the basis of safety prior to October 10, 1962), the submission of a supplement for revised labeling and a supplement for updating information as described in paragraphs (a)(1) (i) and (iii) of the notice of July 14, 1970.

b. For any person who does not hold an approved or effective new drug application, the submission of a full new-drug application as described in paragraph (a)(3)(iii) of that notice. (It is recommended that applicants discuss with the Administration the kinds of clinical studies needed.)

c. For any distributor of the drug, the use of labeling in accord with this announcement for any such drug shipped within the jurisdiction of the Act as described in paragraph (b) of that notice.

d. For indications for which the drug has been classified as possibly effective (not included in the "Indications" section above), continued use as described in paragraphs (d), (e), and (f) of that notice.

C. *Opportunity for a hearing.* 1. The Commissioner of Food and Drugs proposes to issue an order under the provisions of section 505(e) of the Federal Food, Drug, and Cosmetic Act withdrawing approval of all new-drug applications and all amendments and supplements thereto providing for the indications for which substantial evidence of effectiveness is lacking as described in paragraph A. of this announcement. An order withdrawing approval of the applications will not issue if such applications are supplemented, in accord with this notice, to delete such indications. Any related drug for human use, not the subject of an approved new-drug application, may be affected by this action.

2. In accordance with the provisions of section 505 of the Act (21 U.S.C. 355) and the regulations promulgated thereunder the Commissioner will give the holders of any such applications, and any interested person who would be adversely affected by such an order, an opportunity for a hearing to show why such indications should not be deleted from labeling. A request for a hearing must be filed within 30 days after the date of publication of this notice in the FEDERAL REGISTER.

3. A request for a hearing may not rest upon mere allegations or denials but must set forth specific facts showing that a genuine and substantial issue of fact requires a hearing, together with a well-organized and full-factual analysis of the clinical and other investigational data that the objector is prepared to prove in a hearing. Any data submitted in response to this notice must be previously unsubmitted and include data from adequate and well-controlled clinical investigations (identified for ready review) as described in § 130.12 (a)(5) of the regulations published in the FEDERAL REGISTER of May 8, 1970 (35 F.R. 7250). Carefully conducted and documented clinical studies obtained under uncontrolled or partially controlled situations are not acceptable as a sole basis for approval of claims of effectiveness, but such studies may be considered on their merits for corroborative support of efficacy and evidence of safety.

4. If a hearing is requested and is justified by the response to this notice, the issues will be defined, a hearing examiner will be named, and he shall issue a written notice of the time and place at which the hearing will commence.

A copy of the Academy's report has been furnished to each firm referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 6327, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.
Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Original new drug applications: Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Request for Hearing (identify with Docket number): Hearing Clerk, Office of General Counsel (GC-1), Room 6-62, Parklawn Building.
All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

Received requests for a hearing may be seen in the office of the Hearing Clerk (address given above) during regular business hours, Monday through Friday.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050-53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 21, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12108 Filed 8-18-71;8:53 am]

[DESI 6449]

LARGE VOLUME PROCAINE HYDROCHLORIDE PARENTERAL SOLUTIONS

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. 0.2 percent Procaine Hydrochloride in Normal Saline, 0.1 percent Procaine Hydrochloride in Normal Saline, 0.2 percent Procaine Hydrochloride in 0.45 percent Sodium Chloride; Don Baxter, Inc., 1015 Grandview Avenue, Glendale, California 91201 (NDA 6-449).

2. Procaine Hydrochloride Injection 0.1 percent in Normal Saline; Travenol Laboratories, Inc., 6301 Lincoln Avenue, Morton Grove, Illinois 60053 (NDA 7-531).

3. 0.1 percent Procaine Hydrochloride in 0.9 percent Sodium Chloride; Baxter Laboratories, Inc., 6301 Lincoln Avenue, Morton Grove, Illinois 60053 (NDA 7-531).

These drugs are regarded as new drugs. The effectiveness classification and marketing status are described below.

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that procaine hydrochloride in large volume parenteral solution is:

1. Possibly effective for use in cardiac arrhythmia.

2. Lacking substantial evidence of effectiveness for its labeled indications relating to its use as an analgesic, anesthetic, antispasmodic, or antipruritic, or in the treatment of allergic reactions.

B. *Marketing status.* 1. Within 60 days of the date of publication of this announcement in the FEDERAL REGISTER, the holder of any approved new drug application for a drug which is classified in paragraph A above as lacking substantial evidence of effectiveness is requested to submit a supplement to his application, as needed, to provide for revised labeling which deletes those indications for which substantial evidence of effectiveness is lacking. Such a supplement should be submitted under the provisions of § 130.9 (d) and (e) of the new drug regulations (21 CFR 130.9 (d) and (e))

which permit certain changes to be put into effect at the earliest possible time, and the revised labeling should be put into use within the 60-day period. Failure to do so may result in a proposal to withdraw approval of the new drug application.

2. If any such preparation is on the market without an approved new drug application, its labeling should be revised if it includes those claims for which substantial evidence of effectiveness is lacking as described in paragraph A above. Failure to delete such indications and put the revised labeling into use within 60 days after the date of publication hereof in the FEDERAL REGISTER may cause the drug to be subject to regulatory proceedings.

3. The notice "Conditions for Marketing New Drug Evaluated in Drug Efficacy Study" published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273) describes in paragraphs (d), (e), and (f) the marketing status of a drug labeled with those indications for which it is regarded as possibly effective.

The above-named holders of the new drug applications for these drugs have mailed a copy of the Academy's report. Any interested person may obtain a copy of these reports by writing to the office named below.

Communications forwarded in response to this announcement should be identified with the reference number DESI 6449, directed to the attention of the following appropriate office, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Original new drug applications: Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.
All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050–53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 23, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12109 Filed 8-18-71;8:53 am]

[DESI 7366]

CERTAIN ANTIHISTAMINE-SYMPATHOMIMETIC COMBINATIONS

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. Co-Pyronil Suspension containing pyrrobutamine naphthalene disulfonate, methapyrilene hydroxbenzoyl benzoate, and cyclopentamine hydroxybenzoyl benzoate; Eli Lilly and Co., Post Office Box 618, Indianapolis, Indiana 46206 (NDA 9-234).

2. Co-Pyronil Pulvules and Pediatric Pulvules containing pyrrobutamine phosphate, methapyrilene hydrochloride, and cyclopentamine hydrochloride; Eli Lilly and Co. (NDA 8-305).

3. Hista-Clopane Pulvules and Nasal Solution containing methapyrilene hydrochloride and cyclopentamine hydrochloride; Eli Lilly and Co. (NDA 7-366).

Such drugs are regarded as new drugs (21 U.S.C. 321(p)). The effectiveness classification and marketing status are described below.

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that:

1. a. These drugs are possiby effective when administered orally for the following indications: Seasonal and perennial allergic rhinitis; mild uncomplicated allergic skin manifestations of urticaria and angioedemia; allergic conjunctivitis due to inhalant allergens and foods; gastrointestinal allergy; allergic headache; and chronic urticaria.

b. Methapyrilene hydrochloride with cyclopentamine hydrochloride nasal solution is possibly effective for nasal symptoms of seasonal and perennial allergic rhinitis.

2. These drugs lack substantial evidence of effectiveness for the following indications in the labeling of oral dosage forms: Nausea and vomiting associated with pregnancy; allergic cough; prevention and treatment of complications occurring in oral surgery; bronchial asthma; and symptomatic treatment of allergic skin conditions.

B. *Marketing status.* 1. Within 60 days of the date of publication of this announcement in the FEDERAL REGISTER, the holder of any approved new drug application for a drug classified in paragraph A. above as lacking evidence of effectiveness is requested to submit a supplement to his application, as needed, to provide for revised labeling which deletes those indications for which substantial evidence of effectiveness is lacking. Such a supplement should be submitted under the provisions of § 130.9 (d) and (e) of the new drug regulations (21 CFR 130.9 (d) and (e)) which permit certain changes to be put into effect at the earliest possible time, and the revised labeling should be put into use within the 60-day period. Failure to do so may result in a proposal to withdraw approval of the new drug application.

2. If any such preparation is on the market without an approved new drug application, its labeling should be revised if it includes those claims for which substantial evidence of effectiveness is lacking as described in paragraph A above. Failure to delete such indications and put the revised labelings into use within 60 days after the date of publication hereof in the FEDERAL REGISTER may cause the drug to be subject to regulatory proceedings.

3. The notice Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study, published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), describes in paragraphs (d), (e), and (f) the marketing status of a drug labeled with those indications for which it is regarded as possibly effective.

A copy of the Academy's report has been furnished to the firm referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 7366, directed to the Food and Drug Administration, 5600 Fishers Lanes, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Original new drug applications: Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.
All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050–53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 19, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc. 71-12110 Filed 8-18-71; 8:53 am]

[DESI 10520]

CERTAIN NARCOTIC-ANALGESIC PREPARATIONS

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following drugs:

1. Leritine Injection, containing anileridine phosphate; marketed by Merck Sharp and Dohme Division, Merck & Co., Inc., West Point, Pennsylvania 19486 (NDA 10-520).

2. Leritine Hydrochloride Tablets, containing anileridine hydrochloride; Merck Sharp and Dohme (NDA 10-585).

3. Numorphan Tablets, containing oxymorphone hydrochloride; marketed Endo Laboratories, Inc., 1000 Stewart Avenue, Garden City, New York 11533 (NDA 11-737).

4. Numorphan Injectable, containing oxymorphone hydrochloride; Endo Laboratories, Inc. (NDA 11-707).

5. Prinadol Injection, containing phenazocine hydrobromide; marketed by Smith Kline and French Laboratories,

1500 Spring Garden Street, Philadephia, Pennsylvania 19101 (NDA 12-080).

6. Alvodine Injection, containing piminodine esylate; marketed by Winthrop Laboratories Division of Sterling Drug, Inc., 70 Park Avenue, New York, N.Y. 10016 (NDA 12-288).

7. Alvodine Tablets, containing piminodine esylate; Winthrop Laboratories (NDA 12-294).

Such drugs are regarded as new drugs (21 U.S.C. 321(p)). Supplemental new-drug applications are required to revise the labeling in and to update previously approved applications providing for such drugs. A new-drug application is required from any person marketing such drug without approval.

ANILERIDINE (HYDROCHLORIDE AND PHOSPHATE), OXYMORPHONE HYDROCHLORIDE, PHENAZOCINE HYDROBROMIDE, AND PIMINODINE ESYLATE

A. *Effectiveness classification.* The Food and Drug Administration has considered the Academy's reports, as well as other available evidence, and concludes that:

1. These drugs are effective for the indications listed in the "Indications" section of this announcement.

2. Phenazocine hydrobromide is possibly effective for relief of postoperative emergence excitement.

B. *Conditions for approval and marketing.* The Food and Drug Administration is prepared to approve abbreviated new-drug applications and abbreviated supplements to previously approved new-drug applications under conditions described herein.

1. *Form of drug.* Anileridine hydrochloride preparations are in tablet form suitable for oral administration; anileridine phosphate preparations are in sterile aqueous solution form suitable for parenteral administration; oxymorphone hydrochloride preparations are in tablet or sterile aqueous solution form suitable for oral or parenteral administration; phenazocine hydrobromide praparations are in sterile aqueous solution form suitable for parenteral administration; piminodine esylate preparations are in tablet or sterile aqueous solution form suitable for oral or parenteral administration.

2. *Labeling conditions.* a. The labels bear the statement, "Caution: Federal law prohibits dispensing without prescription."

b. The drugs are labeled to comply with all requirements of the Act and regulations. The labeling bears adequate information for safe and effective use of the drug and is in accord with the guidelines for uniform labeling published in the FEDERAL REGISTER of February 6, 1970. The "Indications" section is as follows:

INDICATIONS

For the relief of moderate to severe pain. These drugs are also indicated parenterally for preoperative medication, for support of anesthesia, for obstetrical analgesia, and for relief of anxiety in patients with dyspnea associated with acute left ventricular failure and pulmonary edema.

3. *Marketing status.* Marketing of such drugs may be continued under the conditions described in the notice entitled "Conditions for Marketing New Drugs Evaluated in Drug Efficacy Study" published in the FEDERAL REGISTER July 14, 1970 (35 F.R. 11273), as follows:

a. For holders of "deemed approved" new-drug applications (i.e., an application which became effective on the basis of safety prior to Oct. 10, 1962), the submission of a supplement for revised labeling, an abbreviated supplement for updating information, and adequate data to show the bioavailability of the drug, when administered other than by the intravenous route, in the formulation which is marketed as described in paragraphs (a)(1) (i), (ii), and (iii) of the notice of July 14, 1970.

b. For any person who does not hold an approved or effective new-drug application, the submission of an abbreviated new-drug application, to include adequate data to assure the biologic availability of the drug, when administered other than by the intravenous route, in the formulation which is or is intended to be marketed, as described in paragraph (a)(3)(ii) of that notice.

c. For any distributor of the drug, the use of labeling in accord with this announcement for any such drug shipped within the jurisdiction of the Act as described in paragraph (b) of that notice.

d. For indications for which the drug has been classified as possibly effective (not included in the "Indications" section above) continued use as described in paragraphs (d), (e), and (f) of that notice.

A copy of the NAS-NRC report has been furnished to each firm referred to above. Communications forwarded in response to this announcement should be identified with reference number DESI 10520, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Supplements (identify with NDA number): Office of Scientific Evaluation (BD-100), Bureau of Drugs.
Original abbreviated new drug applications (identify as such): Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.
Requests for the Academy's report. Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.
All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 505, 52 Stat. 1050-53, as amended; 21 U.S.C. 352, 355) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 22, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12111 Filed 8-18-71;8:53 am]

[DESI 50171]

POLYMYXIN B SULFATE-LIDOCAINE HYDROCHLORIDE - PROPYLENE GLYCOL OTIC SOLUTION

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated a report received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on Lidosporin Otic Solution, containing polymyxin B sulfate, lidocaine hydrochloride and propylene glycol; marketed by Burroughs Wellcome & Co., Inc., 3030 Cornwallis Road, Research Triangle Park, N.C. 27709 (NDA 50-171).

The Food and Drug Administration concludes that polymyxin B sulfate with lidocaine hydrochloride and propylene glycol preparations for otic use are possibly effective for the prevention of exacerbations and for the treatment of infection, pain, and itching associated with otitis and furunculosis.

The drug is subject to the antibiotic precedures under section 507 of the Federal Food, Drug, and Cosmetic Act. To allow applicants time to obtain and submit data to provide substantial evidence of the effectiveness of the drug in those conditions for which it has been evaluated as possibly effective, batches of preparations containing polymyzins B sulfate with lidocaine hydrochloride and propylene glycol which bear labeling with those indications will continue to be accepted for release under the provisions of section 507(a) by the Food and Drug Administration for a period of 6 months after publication of this announcement in the FEDERAL REGISTER.

To be acceptable for consideration in support of the effectiveness of a drug, any such data must be previously unsubmitted, well-organized, and include data from adequate and well-controlled clinical investigations (identified for ready review) as described in § 130.12(a)(5) of the regulations published in the FEDERAL REGISTER of May 8, 1970 (35 F.R. 7250). Carefully conducted and documented clinical studies obtained under uncontrolled or partially controlled situations are not acceptable as a sole basis for the approval of claims of effectiveness, but such studies may be considered on their merits for corroborative support of efficacy and evidence of safety.

At the end of the 6-month period, any such data will be evaluated to determine whether there is substantial evidence of effectiveness for such uses. After that evaluation the conclusions concerning the drug will be published in the FEDERAL REGISTER. If no studies have been undertaken or if the studies do not provide substantial evidence of effectiveness, such drug will no longer be eligible for release.

A copy of the Academy's report has been furnished to the firm referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 50171, directed to the attention of

the following appropriate office, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Amendment (identify with NDA number): Division of Anti-Infective Drug Products (BD-140), Office of Scientific Evaluation, Bureau of Drugs.

Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.

All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 507, 52 Stat. 1050-51, as amended; 59 Stat. 463, as amended; 21 U.S.C. 352, 357) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 22, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12112 Filed 8-18-71;8:53 am]

[DESI 50205]

PREPARATIONS CONTAINING CHLORAMPHENICOL WITH BENZOCAINE OR TETRACYCLINE HYDROCHLORIDE WITH BENZOCAINE FOR OTIC USE

Drugs for Human Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the folowing drugs:

1. Chloromycetin Otic containing chloramphenicol and benzocaine; Parke, Davis and Co., Joseph Campau at the River, Detroit, Michigan 48232 (NDA 50-205).

2. Achromycin Ear Solution containing tetracycline hydrochloride and benzocaine; Lederle Laboratories Division, American Cyanamid Co., Pearl River, N.Y. 10965 (NDA 50-275).

The Food and Drug Administration concludes that otic solutions containing chloramphenicol with benzocaine are possibly effective for the treatment of superficial bacterial infections of the external ear and that otic solutions containing tetracycline hydrochloride with benzocaine are possibly effective for use in the treatment of acute and chronic otitis externa due to susceptible organisms.

Preparations containing chloramphenicol or tetracycline hydrochloride with benzocaine are subject to the antibiotic certification procedures pursuant to section 507 of the Federal Food, Drug, and Cosmetic Act. In order to allow applicants time to obtain and submit data to provide substantial evidence of the effectiveness of the drugs in those conditions for which they have been evaluated as possibly effective, batches of preparations containing chloramphenicol or tetracycline hydrochloride with benzocaine which bear labeling with the possibly effective indications will be accepted for release or certification by the Food and Drug Administration for a period of six months after publication of this announcement in the FEDERAL REGISTER.

At the end of the 6-month period, any such data will be evaluated to determine whether there is substantial evidence of effectiveness for such uses. After that evaluation, the conclusions concerning the drug will be published in the FEDERAL REGISTER. If no studies have been undertaken, or if the studies do not provide substantial evidence of effectiveness, such drugs will no longer be acceptable for release or certification.

To be acceptable for consideration in support of the effectiveness of a drug, any such data must be previously unsubmitted, well-organized, and include data from adequate and well-controlled clinical investigations (identified for ready review) as described in § 130.12 (a)(5) of the regulations published in the FEDERAL REGISTER of May 8, 1970 (35 F.R. 7250). Carefully conducted and documented clinical studies obtained under uncontrolled or partially controlled situations are not acceptable as a sole basis for the approval of claims of effectiveness, but such studies may be considered on their merits for corroborative support of efficacy and evidence of safety.

A copy of the Academy's report has been furnished to the firms referred to above. Communications forwarded in response to this announcement should be identified with the reference number DESI 50205, directed to the attention of the appropriate office listed below, and addressed to the Food and Drug Administration, 5600 Fishers Lane, Rockville, Maryland 20852:

Amendments (identify with NDA number, if known): Division of Anti-Infective Drug Products (BD-140), Office of Scientific Evaluation, Bureau of Drugs.

Requests for the Academy's report: Drug Efficacy Study Information Control (BD-67), Bureau of Drugs.

All other communications regarding this announcement: Drug Efficacy Study Implementation Project Office (BD-60), Bureau of Drugs.

This notice is issued pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 507, 52 Stat. 1050-51, as amended, 59 Stat. 463, as amended; (21 U.S.C. 352, 357) and under the authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: July 19, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-12113 Filed 8-18-71;8:53 am]

ELANCO PRODUCTS CO.

Notice of Withdrawal of Petition for Food Additive Chlormadinone Acetate

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409 (b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Elanco Products Co., Division of Eli Lilly & Co., Indianapolis, Ind. 46206, has withdrawn its petition (33-834V) for which notice of filing was published in the FEDERAL REGISTER of June 11, 1969 (34 F.R. 9228), proposing that § 121.238 *Chlormadinone acetate* (21 CFR 121.238) be amended to provide for the safe use of chlormadinone acetate in the feed of chickens to delay the onset of egg production.

Dated: August 6, 1971.

R. E. DUGGAN,
Acting Associate Commissioner for Compliance.

[FR Doc.71-12114 Filed 8-18-71;8:53 am]

[Docket No. FDC-D-304; NADA 11-081V]

CHAS. PFIZER & CO., INC.

Embryostat; Notice of Withdrawal of Approval of New Animal Drug Application

A notice of opportunity for a hearing was published in the FEDERAL REGISTER of April 3, 1971 (36 F.R. 6446), proposing to withdraw approval of NADA No. 11-081V for the drug Embryostat (a drug containing oxytetracycline hydrochloride).

Chas. Pfizer & Co., Inc., 235 East 42d Street, New York, N.Y. 10017, failed to file a written appearance of election, as provided for in the notice and this is construed as an election not to avail themselves of an opportunity for a hearing.

Based on the grounds set forth in the notice of opportunity for hearing, the Commissioner concludes that approval of said new animal drug application should be withdrawn. Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(e), 82 Stat. 345-47; 21 U.S.C. 360b(e)) and under the authority delegated to the Commissioner (21 CFR 2.120), approval of NADA No. 11-081V, including all amendments and supplements thereto, is withdrawn effective on the date of signature of this document.

Dated: August 6, 1971.

R. E. DUGGAN,
Acting Associate Commissioner for Compliance.

[FR Doc.71-12115 Filed 8-18-71;8:53 am]

[Docket No. FDC-D-189; NADA 6-171V]

SALSBURY LABORATORIES

Sulfa Veterinary; Notice of Withdrawal of Approval of New Animal Drug Application

A notice of opportunity for a hearing was published in the FEDERAL REGISTER of July 21, 1970 (35 F.R. 11652), proposing to withdraw approval of NADA (new animal drug application) No. 6-171V for the

drug Sulfa Veterinary (a drug containing 4,4'-diaminodiphenylsulfone and N¹-phenylsulfanilamide).

Salsbury Laboratories, 500 Gilbert Street, Charles City, Iowa 50616, holder of NADA No. 6-171V, advised the Food and Drug Administration that the product is no longer marketed and has been deleted from their product line.

Based on the foregoing information, the Commissioner of Food and Drugs concludes that approval of new animal drug application No. 6-171V should be withdrawn. Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(e), 82 Stat. 345-47; 21 U.S.C. 360b(e)) and under authority delegated to the Commissioner (21 CFR 2.120), approval of NADA No. 6-171V, including all amendments and supplements thereto, is withdrawn effective on the date of signature of this document.

Dated: August 6, 1971.

R. E. DUGGAN,
Acting Associate Commissioner for Compliance.

[FR Doc.71-12116 Filed 8-18-71;8:53 am]

E. R SQUIBB & SONS, INC.

Penicillin-Streptomycin-Vitamin Mixture for Poultry Drinking Water; Notice of Drug Deemed Adulterated

An announcement concerning Biocin was published in the FEDERAL REGISTER of August 25, 1970 (35 F.R. 13537, DESI 0143NV). The announcement set forth the findings of the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, and the Food and Drug Administration that the drug is probably not effective for the treatment and prevention of gastrointestinal and respiratory diseases and for nontherapeutic indications in chickens and turkeys. Said announcement provided the manufacturer of the drug and all interested persons a 6-month period in which to submit new animal drug applications.

E. R. Squibb & Sons, Inc., Agricultural Research Center, Three Bridges, N.J. 08887, manufacturer of this product, did not submit a new animal drug application for the product but responded by advising the Commissioner of Food and Drugs that Biocin has been deleted from their product line.

Based on the foregoing and other information before him, the Commissioner concludes that Biocin is adulterated within the meaning of section 501(a)(5) of the Federal Food, Drug and Cosmetic Act, in that it is not the subject of an approved new animal drug application pursuant to section 512 of the act. Therefore, notice is given to E. R. Squibb & Sons, Inc., and to all interested persons that all stocks of said drug within the jurisdiction of the act are deemed adulterated within the meaning of the act and are subject to appropriate regulatory action.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 501(a)(5), 512, 52 Stat. 1049, as amended, 82 Stat. 343-351; 21 U.S.C. 351(a)(5), 360b) and under authority delegated to the Commissioner (21 CFR 2.120).

Dated: August 9, 1971.

R. E. DUGGAN,
Acting Associate Commissioner for Compliance.

[FR Doc.71-12117 Filed 8-18-71;8:54 am]

FEDERAL COMMUNICATIONS COMMISSION

[Dockets Nos. 19294-19296; FCC 71-800]

PHIL D. JACKSON ET AL.

Memorandum Opinion and Order Designating Applications for Consolidated Hearing on Stated Issues

In regard applications of Phil D. Jackson, Eureka, Calif., Docket No. 19294, File No. BP-18196, requests: 790 kc., 5 kw., Day; W. H. Hansen, Eureka, Calif., Docket No. 19295, File No. BP-18455, requests: 790 kc., 5 kw., Day; Carroll R. Hauser, Eureka, Calif., Docket No. 19296, File No. BP-18463, requests: 790 kc., 5 kw., Day for construction permits.

1. The Commission has before it for consideration the above-captioned mutually exclusive applications which seek authorization to replace the deleted facilities of former station KDAN.

2. Examination of section IV of W. H. Hansen's application indicates that he has failed to meet the basic requirements set out in our Primer on Ascertainment of Community Problems by Broadcast Applicants, 36 F.R. 4092, 27 FCC 2d 650. Consultations with members of the general public have not been shown nor has the applicant adequately described the programs which he believes will meet the needs and interests of his community. Accordingly, a Suburban issue[1] will be included.

3. W. H. Hansen estimated that $32,500 will be needed to construct and operate the proposed station. Hansen, who owns the former station's physical facilities, allocates only $30,000, however, for operating costs. This amount we believe is inordinately low and disproportionate to operating costs in similar markets. Thus, a substantial question as to Hansen's financial qualifications exists and an appropriate issue will be specified.

4. Since no determination has yet been reached on whether the antenna proposed by W. H. Hansen would constitute a hazard to air navigation, an issue regarding this matter is required.

5. By memorandum opinion and order released October 17, 1968, FCC 68-1013, the Commission designated several applications for hearing including the application for renewal of the licenses of stations KCNO and KDOV, Alturas, Calif., and Medford, Oreg., respectively. Issues were included to determine, inter alia, whether W. H. Hansen had made intentional misrepresentations to the Commission, whether he had participated in an unauthorized transfer of control of KDOV, and whether he had concealed his ownership of KCNO. In an initial decision (FCC 69D-59, released November 25, 1969), the hearing examiner found against Hansen and denied the renewals. Because of these matters, serious questions arise regarding his qualifications and an appropriate issue will be specified. In this connection, official notice may be taken of the record in the Hansen proceeding (Docket No. 18349 et seq.), and only new or additional evidence not adduced in that proceeding may be adduced in this hearing. Finally, in the event Hansen is favored in the forthcoming comparative hearing, dispositive action on his application will be withheld pending Commission action in the above docketed proceeding.

6. Except as indicated by the issues specified below, the applicants are qualified to construct and operate as proposed. However, since the proposals are mutually exclusive, they must be designated for hearing in a consolidated proceeding on the issues specified below.

7. *Accordingly, it is ordered*, That, pursuant to section 309(e) of the Communications Act of 1934, as amended, the applications are designated for hearing in a consolidated proceeding, at a time and place to be specified in a subsequent order, upon the following issues:

(1) To determine with respect to the application of W. H. Hansen:

(a) The basis for the estimate of the first year's operating expenses and whether such estimate is reasonable.

(b) Whether, in light of the evidence adduced pursuant to (a) above, the applicant is financially qualified.

(2) To determine whether there is a reasonable possibility that the tower height and location proposed by W. H. Hansen would constitute a hazard to air navigation.

(3) To determine the efforts made by W. H. Hansen to ascertain the community needs and interests of the area to be served and the means by which he proposes to meet those needs and interests.

(4) To determine, in the light of the record in Docket No. 18349, et seq., whether W. H. Hansen has the requisite qualifications to be a licensee of the Commission and, if so, the impact of such matters on his comparative qualifications.

(5) To determine which of the proposals would, on a comparative basis, better serve the public interest.

8. *It is further ordered*, That the Federal Aviation Administration is made a party to the proceeding.

9. *It is further ordered*, That in the event of a grant of any of the above proposals, the construction permit shall contain the following conditions:

Permittee shall submit with the application for license, antenna resistance measurements made in accordance with § 73.54 of the Commission's rules.

[1] Suburban Broadcasters, 20 RR 951 (1961).

Before program tests are authorized permittee shall submit a proof of performance to establish that the proposed nondirectional radiation pattern is not adversely affected by reradiation from manmade structures.

10. *It is further ordered,* That in the event W. H. Hansen is favored in this hearing, final action on his application will be withheld until dispositive action is taken on Docket No. 18349 et seq.

11. *It is further ordered,* That, to avail themselves of the opportunity to be heard, the applicants and parties respondent herein, pursuant to § 1.221(c) of the Commission rules, in person or by attorney, shall within 20 days of the mailing of this order, file with the Commission in triplicate, a written appearance stating an intention to appear on the date fixed for the hearing and present evidence on the issues specified in this order.

12. *It is further ordered,* That the applicants herein shall, pursuant to section 311(a)(2) of the Communications Act of 1934, as amended, and § 1.594 of the Commission's rules, give notice of the hearing, either individually or, if feasible, and consistent with the rules, jointly, within the time and in the manner prescribed in such rule, and shall advise the Commission of the publication of such notice as required by § 1.594(g) of the rules.

Adopted: August 4, 1971.

Released: August 10, 1971.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] BEN F. WAPLE,
Secretary.

[FR Doc.71-12015 Filed 8-18-71;8:46 am]

[Docket No. 18897, etc., FCC 71-824]

VOGEL-ELLINGTON CORP. (WHOD) ET AL.

Order Designating Applications for Consolidated Hearing on Stated Issues

In re applications of Vogel-Ellington Corp. (WHOD), Jackson, Ala., Docket No. 18897, File No. BP-17867, for construction permit; WMAF Radio, Inc. (assignor) and Vogel-McCreery Corp. (assignee), Docket No. 19299, File No. BAL-6992, for assignment of license of Station WMAF, Madison, Fla.; Charles Banks (assignor) and Vogel-Bolen Corp. (assignee), Docket No. 19300, File No. BALH-1448, for assignment of license of Station WNON(FM), Lebanon, Ind.

1. The Commission has before it the above referenced applications.[1] On July 8, 1971, the Commission informed Mr. William R. Vogel, controlling stockholder of the above assignee corporations, that the assignment applications could not be granted without a hearing to resolve certain issues concerning the circumstances surrounding Vogel's acquisition of a number of stations and his pending applications.

2. Mr. Vogel has informed the Commission that he desires to prosecute these applications for assignment of licenses through the hearing process. Mr. Vogel has also requested that the Commission consolidate the WMAF and WNON(FM) assignment applications into the proceeding involving the application of the Vogel-Ellington Corp., licensee of Station WHOD, Jackson, Ala., to change frequency (BP-17867, Docket No. 18897).

3. Mr. Vogel has also requested that the hearing examiner be instructed to expedite the hearing and pursuant to section 409(a) of the Communications Act of 1934, as amended, certify the record to the Commission. As the statutory language of section 409(a) clearly indicates, this is an exception to the usual procedure and is to be employed only in the most exceptional circumstances. We do not consider the circumstances of this case sufficient to warrant our invoking the requested exceptional procedure. However, the applicant's statements of July 14, 1971, persuade us that some expeditious handling of this matter is in order and we will therefore specify that such hearing shall be expedited by the hearing examiner.

4. *Accordingly, It is ordered,* That the assignment applications are designated for hearing, at a time and place to be specified in a subsequent order, upon the following issues:

I. To determine the facts and circumstances surrounding William R. Vogel's failure to report:

(a) In applications to acquire stations:

1. WAMA, Selma, Ala.
2. WHOD, Jackson, Ala.
3. WBLO, Evergreen, Ala.
4. WULA, Eufaula, Ala.
5. WIFN, Franklin, Ind.
6. WMPI, Scottsburg, Ind.

his past broadcast interests.

(b) In the application to change facilities of station WHOD, Jackson, Ala., his past and current broadcast interests and his pending applications to acquire stations WMAF, Madison, Fla., and WNON(FM), Lebanon, Ind.

(c) In the applications for assignment of stations WMAF, Madison, Fla., and WNON(FM), Lebanon, Ind., his past broadcast interests and the pending application to change frequency of station WHOD, Jackson, Ala.

II. To determine whether William R. Vogel trafficked and is now trafficking in broadcast authorizations.

III. To determine whether in view of the evidence adduced under the above issues whether William R. Vogel possess the necessary qualifications to be a Commission licensee.

IV. To determine whether grant of the above cited assignment applications will serve the public interest, convenience and necessity.

5. *It is further ordered,* That pursuant to § 1.227 of the Commission's rules, the applications for assignment of licenses of stations WMAF and WNON(FM) be consolidated with the application of the Vogel-Ellington Corp., licensee of station WHOD, Jackson, Ala., for change in frequency, presently in hearing status (Docket No. 18897).

6. *It is further ordered,* That to avail themselves of the opportunity to be heard, the applicants, pursuant to § 1.221(c) of the Commission's rules, in person or by attorney, shall, within 20 days of the mailing of this order, file with the Commission in triplicate a written appearance stating an intention to appear on the date fixed for the hearing and present evidence on the issues specified in this order.

7. *It is further ordered,* That such hearing shall be expedited by the hearing examiner.

8. *It is further ordered,* That the applicants shall, pursuant to section 311(a)(2) of the Communications Act of 1934, as amended, and § 1.594 of the Commission's rules, give notice of the hearing, within the time and in the manner prescribed in such rule, and shall advise the Commission of the publication of such notice as required by § 1.594(g) of the rules.

Adopted: August 4, 1971.

Released: August 12, 1971.

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] BEN F. WAPLE,
Secretary.

[FR Doc.71-12014 Filed 8-18-71;8:46 am]

[1] We also have before us the Commission's letter of July 8, 1971, and the applicant's response thereto.

FEDERAL HOME LOAN BANK BOARD

[H. C. 105]

FIRST BRENTWOOD CORP.

Notice of Receipt of Application for Approval of Acquisition of Control of Aetna Savings and Loan Association

AUGUST 16, 1971.

Notice is hereby given that the Federal Savings and Loan Insurance Corp., has received an application from the First Brentwood Corp., Los Angeles, Calif., a unitary savings and loan holding company, for approval of acquisition of control of the Aetna Savings and Loan Association, Long Beach, Calif., an insured institution, under the provisions of section 408(e) of the National Housing Act, as amended (12 U.S.C. 1730a(e)), and § 584.4 of the regulations for Savings and Loan Holding Companies, said acquisition to be effected by the exchange of the guarantee stock of Aetna Savings and Loan Association for stock of Jim Walter Corp., a holding company which controls the applicant. Following the proposed acquisition, applicant proposes to merge Aetna Savings and Loan Association, into Brentwood Savings and Loan Association, an insured subsidiary of First Brentwood Corp. Comments on the proposed acquisition should be submitted to the Director, Office of Examinations and Supervision, Federal Home Loan Bank Board, Washington, D.C. 20552,

within 30 days of the date this notice appears in the FEDERAL REGISTER.

[SEAL] GRENVILLE L. MILLARD, Jr.,
Assistant Secretary,
Federal Home Loan Bank Board.

[FR Doc.71-12070 Filed 8-18-71;8:49 am]

[H.C. 106]

SOUTHWESTERN INVESTMENT CO.

Notice of Receipt of Application for Approval of Acquisition of Control of Security Savings and Loan Association

AUGUST 16, 1971.

Notice is hereby given that the Federal Savings and Loan Insurance Corp., has received an application from the Southwestern Investment Co., for approval of acquisition of control of the Security Savings and Loan Association, Colorado Springs, Colo., an insured institution, under the provisions of section 408(e) of the National Housing Act, as amended (12 U.S.C. 1730a(e)), and § 584.4 of the regulations for Savings and Loan Holding Companies, said acquisition to be effected by the exchange of the guarantee stock of Security Savings and Loan Association for stock of Southwestern Investment Co. Comments on the proposed acquisition should be submitted to the Director, Office of Examinations and Supervision, Federal Home Loan Bank Board, Washington, D.C. 20552, within 30 days of the date this notice appears in the FEDERAL REGISTER.

[SEAL] GRENVILLE L. MILLARD, Jr.,
Assistant Secretary,
Federal Home Loan Bank Board.

[FR Doc.71-12137 Filed 8-18-71;8:55 am]

FEDERAL POWER COMMISSION

[Docket No. RI72-37]

HOWARD C. JOHNSON

Order Providing for Hearing on and Suspension of Proposed Change in Rate, and Allowing Rate Change To Become Effective Subject To Refund

AUGUST 12, 1971.

Respondent has filed a proposed change in rate and charge for the jurisdictional sale of natural gas, as set forth in Appendix A hereof.

The proposed changed rate and charge may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is in the public interest and consistent with the Natural Gas Act that the Commission enter upon a hearing regarding the lawfulness of the proposed change, and that the supplement herein be suspended and its use be deferred as ordered below.

The Commission orders:

(A) Under the Natural Gas Act, particularly sections 4 and 15, the regulations pertaining thereto (18 CFR Ch. I), and the Commission's rules of practice and procedure, a public hearing shall be held concerning the lawfulness of the proposed change.

(B) Pending hearing and decision thereon, the rate supplement herein is suspended and its use deferred until date shown in the "Date Suspended Until" column. This supplement shall become effective, subject to refund, as of the expiration of the suspension period without any further action by the respondent or by the Commission. Respondent shall comply with the refunding procedure required by the Natural Gas Act and § 154.102 of the regulations thereunder.

(C) Unless otherwise ordered by the Commission, neither the suspended supplement, nor the rate schedule sought to be altered, shall be changed until disposition of this proceeding or expiration of the suspension period, whichever is earlier.

By the Commission.

[SEAL] KENNETH F. PLUMB,
Secretary.

APPENDIX A

Docket No.	Respondent	Rate schedule No.	Supplement No.	Purchaser and producing area	Amount of annual increase	Date filing tendered	Effective date unless suspended	Date suspended until	Cents per Mcf*		Rate in effect subject to refund in dockets Nos
									Rate in effect	Proposed increased rate	
RI72-37...	Howard C. Johnson.....	1	[1] 1-2	Lone Star Gas Co. (North Dibble & Southeast Boyle Areas; McClain County) (Oklahoma Other Area).	$234	7-12-71		8-25-71	15.0	[2] 16.17	RI72-37.

*The pressure base is 14.65 p.s.i.a.
[1] Amends notice of change filed June 24, 1971.
[2] To be substituted for rate of 16.16 cents, currently suspended until Aug. 25, 1971 in Docket No. RI72-37.

Howard C. Johnson proposes to substitute a rate of 16.17 cents for a rate of 16.16 cents which is currently suspended under his Rate Schedule No. 1 until August 25, 1971, in Docket No. RI72-37. The purpose of the new filing is to include the correct contractually due tax reimbursement of 0.17 cents per Mcf. In these circumstances we shall permit the proposed rate of 16.17 cents to be substituted for the currently suspended rate subject to the same suspension period now provided in the existing suspension proceeding in Docket No. RI72-37 for the earlier filing.

Johnson's proposed increased rate and charge exceed the applicable area price level for increased rates as set forth in the Commission's Statement of General Policy No. 61-1, as amended (18 CFR 2.56).

[FR Doc.71-12078 Filed 8-18-71;8:50 am]

[Project 82]

ALABAMA POWER CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On February 4, 1970, Alabama Power Co., licensee for Mitchell Project No. 82 located in Coosa and Chilton Counties, on the Coosa River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1-16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on August 24, 1970.

The license for Project No. 82 was issued effective June 27, 1921, for a period ending June 26, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Alabama Power Co. for continued operation and maintenance of Project No. 82.

Take notice that an annual license is issued to Alabama Power Co. (licensee) under section 15 of the Federal Power Act for the period June 27, 1971 to June 26, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Mitchell Project No. 82, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.17-12079 Filed 8-18-71;8:50 am]

[Docket No. CP68-231]

COLUMBIA OFFSHORE PIPELINE CO. ET AL.

Notice Postponing Dates for Filing Testimony and Public Hearing Pending Further Commission Action

AUGUST 12, 1971.

Columbia Offshore Pipeline Co., Columbia Gulf Transmission Co., Bonita Transmission Co., and Tennessee Gas Pipeline Co., a division of Tenneco, Inc., Docket No. CP68-231.

Take notice that the dates for filing prepared testimony and for a public hearing in Docket No. CP68-231 are postponed pending further action by the Commission on a supplement to the third amendment to an application pending in Docket No. CP68-231 for a certificate of public convenience and necessity pursuant to section 7(c) of the Natural Gas Act, which was filed on August 6, 1971 and noticed on August 10, 1971.

With respect to the third amendment to the application pending in Docket No. CP68-231, the Commission on July 27,

1971, issued an order granting interventions, prescribing procedures and setting hearing, in which the applicants were ordered to submit prepared testimony in support of such application on or before August 16, 1971, and hearing was set for August 24, 1971. In light of the material change in the project as now presented by the supplement to the third amendment it would be impractical to adhere to the above dates. It therefore appears reasonable and consistent with the public interest to postpone the dates for the filing of prepared testimony and hearing pending such further action as may be taken by the Commission with respect to the supplemental filing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12080 Filed 8-18-71;8:50 am]

[Docket No. CP72-28]

CONSOLIDATED GAS SUPPLY CORP.

Notice of Application

AUGUST 13, 1971.

Take notice that on August 3, 1971, Consolidated Gas Supply Corp., (applicant), 445 West Main Street, Clarksburg, WV 26301, filed in Docket No. CP72-28 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of facilities and the exchange of natural gas with Mountain Gas Co. (Mountain), all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Specifically, applicant proposes to construct, at an estimated cost of $5,263, and operate certain metering and connecting facilities at a point where Mountain's Line No. S-44 crosses applicant's Line No. TL-268 in Wyoming County, W. Va., and to employ these facilities for the delivery of natural gas to Mountain. These deliveries will be in exchange for equivalent volumes delivered by Mountain to applicant at an existing delivery point in Kanawha County, W. Va. The volume of natural gas to be exchanged under the proposal submitted herein will not exceed 2,000 Mcf per day.

Any person desiring to be heard or to make any protest with reference to said application should on or before September 7, 1971, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, 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 and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12081 Filed 8-18-71;8:50 am]

[Project 2110]

CONSOLIDATED WATER POWER CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On February 10, 1969, Consolidated Water Power Co., licensee for Stevens Point Project No. 2110 located in Portage County, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§16.1-16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 2110 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Consolidated Water Power Co., for continued operation and maintenance of Project No. 2110.

Take notice that an annual license is issued to Consolidated Water Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Stevens Point Project No. 2110, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12082 Filed 8-18-71;8:50 am]

[Project 503]

IDAHO POWER CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 26, 1969, Idaho Power Co., licensee for Swan Falls Project No. 503 located in Ada and Owyhee Counties, Idaho, on the Snake River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1-16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 19, 1970.

The license for Project No. 503 was issued effective January 1, 1928, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Idaho Power Co. for continued operation and maintenance of Project No. 503.

Take notice that an annual license is issued to Idaho Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Swan Falls Project No. 503, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12083 Filed 8-18-71;8:50 am]

[Docket No. CP72-27]

KANSAS-NEBRASKA NATURAL GAS CO., INC.

Notice of Application

AUGUST 13, 1971.

Take notice that on August 3, 1971, Kansas-Nebraska Natural Gas Co., Inc. (applicant), 300 North St. Joseph Avenue, Hastings, Nebr. 68901, filed in Docket No. CP72-27 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the installation and operation of certain natural gas compressor facilities, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Specifically, applicant proposes to install and operate a 3,500-horsepower compressor unit at its Scott City, Kans., compressor station. Applicant states that the present design capacity of the Scott City Station is 17,750 horsepower and that an estimated horsepower requirement of 15,750 is necessary to enable applicant to meet its winter peak day requirements. Applicant states that one of the existing compressor units at this station, a 5,300-horsepower unit installed pursuant to Commission authorization in Docket No. CP68-235, has been very unreliable. Applicant proposes to install the new 3,500-horsepower unit as a standby for the unreliable unit. In addition applicant states that it intends to continue in service two 500-horsepower units and one 1,100-horsepower unit at the Scott Station.

The estimated cost for the installation of the 3,500-horsepower compressor unit

is $525,000, which cost applicant states will be financed from working capital and interim bank loans.

Any person desiring to be heard or to make any protest with reference to said application should on or before September 7, 1971, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, 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 and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecesary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12084 Filed 8-18-71;8:50 am]

[Project 1888]

METROPOLITAN EDISON CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On June 30, 1969, Metropolitan Edison Co., licensee for York Haven Project No. 1888 located in Dauphin, Lancaster, and York Counties, in the region of the cities of Harrisburg, Lancaster, and York, Pa., on the Susquehanna River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 1888 was issued effective January 1, 1938 for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Metropolitan Edison Co. for continued operation and maintenance of Project No. 1888.

Take notice that an annual license is issued to Metropolitan Edison Co. (licensee) under section 15 of the Federal Power Act for the period of July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation maintenance of the York Haven Project No. 1888, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12085 Filed 8-18-71;8:50 am]

[Docket No. CP72-26]

MICHIGAN WISCONSIN PIPE LINE CO.

Notice of Application

AUGUST 10, 1971.

Take notice that on August 2, 1971, Michigan Wisconsin Pipe Line Co. (applicant), 1 Woodward Avenue, Detroit, MI 48226, filed in Docket No. CP72-26 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of facilities and the transportation and storage of natural gas for Central Indiana Gas Co., Inc. (Central Indiana), all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Specifically, applicant proposes to accept delivery during off-peak periods of up to 3,500 Mcf of natural gas per day and an annual volume of 700,000 Mcf from Central Indiana for storage and redelivery to Central Indiana at a daily rate of up to 7,000 Mcf during the period from November 1, 1971, through February 28, 1972, and each year thereafter. Applicant states that Central Indiana's peak day entitlement from Panhandle Eastern Pipe Line Co. is less than its requirements and the storage service proposed herein will enable Central Indiana to meet those requirements. Central Indiana will pay applicant an aggregate demand charge of $255,640 for the period ending February 28, 1972, and a demand charge of $3.29 per Mcf per month thereafter.

Applicant states that there are no facilities necessary to accomplish the proposed transportation and storage of natural gas for Central Indiana other than a measuring station which will be constructed at an estimated cost of $85,910, at the interconnection between the facilities of Central Indiana and Applicant at the proposed delivery point in Delaware County, Ind.

Any person desiring to be heard or to make any protest with reference to said application should on or before August 31, 1971, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, 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 and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12086 Filed 8-18-71;8:50 am]

[Project 1967]

NEKOOSA-EDWARDS PAPER CO., INC.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On May 21, 1969, Nekoosa-Edwards Paper Co., Inc., licensee for Lower Paper Mill Development Project No. 1967 located in Portage County, Wisc., on the Wisconsin River filed an appliaction for a new license under section 15 of the Federal Power Act and Commission regulationse thereunder §§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on September 2, 1970.

The license for Project No. 1967 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue Nekoosa-Edwards Paper Co., Inc., for continued operation and maintenance of Project No. 1967.

Take notice that an annual license is issued to Negoosa-Edwards Paper Co., Inc., (licensee) under section 15 of the Federal Power Act for the period June 30, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, which ever comes first,

for the continued operation and maintenance of the Lower Mill Development Project No. 1967, subpect to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12087 Filed 8-18-71;8:51 am]

[Project 1892]

NEW ENGLAND POWER CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On June 23, 1969, New England Power Co., licensee for Wilder Project No. 1892 located in Orange and Windsor Counties, Vt., and Chesire, Grafton, and Sullivan Counties, N.H., on the Connecticut River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 24, 1970.

The license for Project No. 1892 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to New England Power Co., for continued operation and maintenance of Project No. 1892.

Take notice than an annual license is issued to New England Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Wilder Project No. 1892, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12088 Filed 8-18-71;8:51 am]

[Project 1904]

NEW ENGLAND POWER CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 23, 1969, New England Power Co., licensee for Vernon Project No. 1904 located in Cheshire County, N.H., and Windham County, Vt., near Hinsdale, Chesterfield, Westmoreland, and Walpole, N.H., and Vernon, Brattleboro, Dummerston, Putney, and Westminster, Vt., on the Connecticut River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 24, 1970.

The license for Project No. 1904 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to New England Power Co. for continued operation and maintenance of Project No. 1904.

Take notice that an annual license is issued to New England Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Vernon Project No. 1904, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12089 Filed 8-18-71;8:51 am]

[Docket No. RP71-119]

PANHANDLE EASTERN PIPE LINE CO.

Notice of Proposed Changes in FPC Gas Tariff To Establish New Policies Regarding Curtailment and Interruption of Deliveries; Correction

AUGUST 12, 1971.

Correct the third paragraph of the order issued June 4, 1971 (36 F.R. 11488), to read as follows:

If Panhandle finds it necessary to limit deliveries of gas because of pipeline modifications, repairs, etc., it will curtail under section 16.1, as revised, which provides that all interruptible deliveries will first be discontinued followed by curtailment of storage deliveries, with firm deliveries to be the last order of curtailment, in which event, Panhandle reserves the right to curtail deliveries to its direct firm industrials using more than 50 Mcf per day and to require its resale customers to reduce deliveries to their firm industrials using more than 50 Mcf per day before restricting deliveries to firm domestic and commercial consumers.

Correct the first sentence in the sixth paragraph to read as follows:

No adjustment in demand charges will be made for curtailments occurring under sections 16.3 or 16.2 as a result of a gas supply deficiency or force majeure, but demand charge adjustments will be made for curtailments arising under section 16.1 as a result of pipeline modifications, repairs, etc. * * *

KENNETH F. PLUMB,
Secretary.

[FR Doc. 71-12090 Filed 8-18-71;8:51 am]

[Project 1893]

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Notice of Issuance of Annual License

AUGUST 12, 1971.

On June 27, 1969, Public Service Company of New Hampshire, licensee for Amoskeag Project No. 1893 located in Hillsboro and Merrimack Counties, N.H., on the Merrimack River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 17, 1970.

The license for Project No. 1893 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Public Service Company of New Hampshire for continued operation and maintenance of Project No. 1893.

Take notice that an annual license is issued to Public Service Company of New Hampshire (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Amoskeag Project No. 1893, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12091 Filed 8-18-71;8:51 am]

[Project 372]

SOUTHERN CALIFORNIA EDISON CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 16, 1969, Southern California Edison Co., licensee for Tule Project No. 372 located in Tulare County, Calif., on the Tule River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 9, 1970.

The license for Project No. 372 was issued effective December 31, 1941, for a period ending June 15, 1970. An annual license was issued from the original date of expiration until June 15, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Southern

California Edison Co. for continued operation and maintenance of Project No. 372.

Take notice that an annual license is issued to Southern California Edison Co. (licensee) under section 15 of the Federal Power Act for the period June 14, 1971, to June 15, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Tule Project No. 372, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12092 Filed 8-18-71;8:51 am]

[Project 2161]

ST. REGIS PAPER CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On March 12, 1969, St. Regis Paper Co., licensee for Rhinelander Project No. 2161 located in Oneida County, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 2161 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to St. Regis Paper Co. for continued operation and maintenance of Project No. 2161.

Take notice that an annual license is issued to St. Regis Paper Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Rhinelander Project No. 2161, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12093 Filed 8-18-71;8:51 am]

[Project 472]

UTAH POWER AND LIGHT CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 5, 1969, Utah Power and Light Co., licensee for Oneida Project No. 472 located in Franklin County, Idaho, on the Bear River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 472 was issued effective June 1, 1927, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Utah Power and Light Co. for continued operation and maintenance of Project No. 472.

Take notice that an annual license is issued to Utah Power and Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Oneida Project No. 472, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12094 Filed 8-18-71;8:51 am]

[Project 597]

UTAH POWER AND LIGHT CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 26, 1969, Utah Power and Light Co., licensee for Stairs Project No. 597 located in Salt Lake County, Utah, on the Big Cottonwood Creek filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on December 15, 1969.

The license for Project No. 597 was issued effective June 1, 1927, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Utah Power and Light Co. for continued operation and maintenance of Project No. 597.

Take notice that an annual license is issued to Utah Power and Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Stairs Project No. 597, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12095 Filed 8-18-71;8:51 am]

[Project 696]

Notice of Issuance of Annual License

UTAH POWER AND LIGHT CO.

AUGUST 12, 1971.

On June 23, 1969, Utah Power and Light Co., licensee for Upper and Lower American Project No. 696 located in Utah County, Utah, on the American Fork Creek filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on December 15, 1969.

The license for Project No. 696 was issued effective June 1, 1927, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Utah Power and Light Co. for continued operation and maintenance of Project No. 696.

Take notice that an annual license is issued to Utah Power and Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Upper and Lower American Project No. 696, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12096 Filed 8-18-71;8:51 am]

[Project 1744]

UTAH POWER & LIGHT CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On June 24, 1969, Utah Power & Light Co., licensee for Weber Project No. 1744 located in David, Morgan, and Weber Counties, Utah, on the Weber River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 9, 1970.

The license for Project No. 1744 was issued effective June 1, 1927, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Utah Power & Light Co. for continued operation and maintenance of Project No. 1744.

Take notice that an annual license is issued to Utah Power & Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Weber Project No. 1744, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12097 Filed 8-18-71;8:52 am]

[Project 400]

WESTERN COLORADO POWER CO.

Notice of Issuance of Annual License

AUGUST 12, 1971.

On January 28, 1969, The Western Colorado Power Co., licensee for Tacoma and Ames Project No. 400 located in La Plata, San Juan, San Miguel, and Ouray Counties, Colo., on the Animas and South Fork San Miguel River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 3, 1970.

The license for Project No. 400 was issued effective July 1, 1935, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to The Western Colorado Power Co. for continued operation and maintenance of Project No. 400.

Take notice that an annual license is issued to The Western Colorado Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Tacoma and Ames Project No. 400, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12098 Filed 8-18-71;8:52 am]

[Project 1889]

WESTERN MASSACHUSETTS ELECTRIC CO.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 19, 1969, Western Massachusetts Electric Co., licensee for Turners Falls & Cabot Project No. 1889 located in Windham County, Vt., Franklin County, Mass., and Cheshire County, N.H., on the Connecticut River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 18, 1970.

The license for Project No. 1889 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Western Massachusetts Electric Co. for continued operation and maintenance of Project No. 1889.

Take notice that an annual license is issued to Western Massachusetts Electric Company (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Turners Falls & Cabot Project No. 1889, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12103 Filed 8-18-71;8:52 am]

[Project 1957]

WISCONSIN PUBLIC SERVICE CORP.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 27, 1969, Wisconsin Public Service Corp., licensee for Otter Rapids Project No. 1957 located in Vilas County, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on June 26, 1969.

The license for Project No. 1957 was issued effective January 1, 1938 for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Wisconsin Public Service Corp. for continued operation and maintenance of Project No. 1957.

Take notice that an annual license is issued to Wisconsin Public Service Corp. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Otter Rapids Project 1957, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12099 Filed 8-18-71;8:52 am]

[Project 1968]

WISCONSIN PUBLIC SERVICE CORP.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 27, 1969, Wisconsin Public Service Corp., licensee for Hat Rapids Project No. 1968 located in Oneida County, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 26, 1970.

The license for Project No. 1968 was issued effective January 1, 1938 for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Wisconsin Public Service Corp. for continued operation and maintenance of Project No. 1968.

Take notice that an annual license is issued to Wisconsin Public Service Corp. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Hat Rapids Project No. 1968, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12100 Filed 8-18-71;8:52 am]

[Project 1989]

WISCONSIN PUBLIC SERVICE CORP.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 27, 1969, Wisconsin Public Service Corp., licensee for Merrill Project No. 1989 located in the City of Merrill, Lincoln County, Wisc., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 25, 1970.

The License for Project No. 1989 was issued effective January 1, 1938 for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Wisconsin Public Service Corp. for continued operation and maintenance of Project No. 1989.

Take notice that an annual license is issued to Wisconsin Public Service Corp. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Merrill Project No. 1989, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12101 Filed 8-18-71;8:52 am]

[Project 1999]

WISCONSIN PUBLIC SERVICE CORP.

Notice of Issuance of Annual License

AUGUST 13, 1971.

On June 27, 1969, Wisconsin Public Service Corp., licensee for Wausau Project No. 1999 located in the City of Wausau, Marathon County, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 26, 1970.

The license for Project No. 1999 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensees' application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Wisconsin Public Service Corp. for continued operation and maintenance of Project No. 1999.

Take notice that an annual license is issued to Wisconsin Public Service Corp. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Wausau Project No. 1999, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12102 Filed 8-18-71;8:52 am]

[Project 420]

CITY OF KETCHIKAN, ALASKA

Notice of Issuance of Annual License

AUGUST 11, 1971.

On August 30, 1970, city of Ketchikan, Alaska, licensee for Ketchikan Lake Project No. 420 located in the vicinity of Ketchikan, Alaska, on the Ketchikan Creek filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6).

The license for Project No. 420 was issued effective July 1, 1928, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of license's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to the city of Ketchikan, Alaska for continued operation and maintenance of Project No. 420.

Take notice that an annual license is issued to the city of Ketchikan, Alaska (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 for the continued operation and maintenance of the Ketchikan Lake Project No. 420, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11963 Filed 8-18-71;8:45 am]

[Project 2192]

CONSOLIDATED WATER POWER CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On February 10, 1969, Consolidated Water Power Co., licensee for Biron Project No. 2192 located in Wood and Portage Counties, Wis., on the Wisconsin River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 2192 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Consolidated Water Power Co. for continued operation and maintenance of Project No. 2192.

Take notice that an annual license is issued to Consolidated Water Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Biron Project No. 2192, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11964 Filed 8-18-71;8:45 am]

[Project 2095]

INTERNATIONAL PAPER CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On May 14, 1969, International Paper Co., licensee for York Haven Project No. 2095 located in York County, Pa., on the Susquehanna River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on May 21, 1970.

The license for Project No. 2095 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to International Paper Co. for continued operation and maintenance of Project No. 2095.

Take notice that an annual license is issued to International Paper Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the York Haven Project No. 2095, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11965 Filed 8-18-71;8:45 am]

[Project 1881]

PENNSYLVANIA POWER & LIGHT CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On June 27, 1969, Pennsylvania Power & Light Co., licensee for Holtwood Project No. 1881 located in York and Lancaster Counties, Pa., on the Susquehanna River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 1881 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Pennsylvania Power & Light Co. for continued operation and maintenance of Project No. 1881.

Take notice that an annual license is issued to Pennsylvania Power & Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Holtwood Project No. 1881, subject

to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11966 Filed 8-18-71;8:45 am]

[Project 1894]

SOUTH CAROLINA ELECTRIC & GAS CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On June 19, 1969, South Carolina Electric & Gas Co., licensee for Parr Shoals Project No. 1894 in Fairfield and Newberry Counties, S.C., on the Broad River filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 1893 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to South Carolina Electric & Gas Co., for continued operation and maintenance of Project No. 1894.

Take notice that an annual license is issued to South Carolina Electric & Gas Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Parr Shoals Project No. 1894, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11967 Filed 8-18-71;8:45 am]

[Project 703]

UTAH POWER AND LIGHT CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On June 24, 1969, Utah Power and Light Co., licensee for Paris Project No. 703 located in Bear Lake County, Utah, on the Paris Creek filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on December 15, 1969.

The license for Project No. 703 was issued effective June 1, 1927, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Utah Power and Light Co., for continued operation and maintenance of Project No. 703.

Take notice that an annual license is issued to Utah Power and Light Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1970 to June 30, 1972 or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Paris Project No. 703, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11968 Filed 8-18-71;8:46 am]

[Project 1759]

WISCONSIN MICHIGAN POWER CO.

Notice of Issuance of Annual License

AUGUST 11, 1971.

On June 26, 1969, Wisconsin Michigan Power Co., licensee for Twin Falls, Peavy Falls and Way Project No. 1759 located in Iron and Dickinson Counties, Mich., and Florence County, Wis., on the Michigamme and Menominee Rivers filed an application for a new license under section 15 of the Federal Power Act and Commission regulations thereunder (§§ 16.1–16.6). Licensee also made a supplemental filing pursuant to Commission Order No. 384 on February 27, 1970.

The license for Project No. 1759 was issued effective January 1, 1938, for a period ending June 30, 1970. An annual license was issued from the original date of expiration until June 30, 1971. In order to authorize the continued operation of the project pursuant to section 15 of the Act pending completion of licensee's application and Commission action thereon it is appropriate and in the public interest to issue an annual license to Wisconsin Michigan Power Co., for continued operation and maintenance of Project No. 1759.

Take notice that an annual license is issued to Wisconsin Michigan Power Co. (licensee) under section 15 of the Federal Power Act for the period July 1, 1971, to June 30, 1972, or until Federal takeover, or the issuance of a new license for the project, whichever comes first, for the continued operation and maintenance of the Twin Falls, Peavy Falls, and Way Project No. 1759, subject to the terms and conditions of its license.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-11969 Filed 8-18-71;8:46 am]

[Docket No. E-7396]

COMMONWEALTH EDISON CO.

Notice of Application

AUGUST 17, 1971.

Take notice that on July 29, 1971, Commonwealth Edison Co. (applicant) of Chicago, Ill., filed an application seeking authority pursuant to section 204 of the Federal Power Act to extend to not later than December 31, 1974, the final maturity date, and increase to $300 million the maximum amount authorized to be outstanding at any one time, of short-term unsecured promissory notes authorized to be issued under the Commission's order of April 2, 1968, and supplemental order of August 29, 1969, in Docket No. E-7396. In that supplemental order, the Commission authorized the applicant to issue short-term promissory notes in face amounts of up to a maximum of $250 million with final maturities not later than December 31, 1971.

Applicant is incorporated under the laws of the State of Illinois with its principal business office at Chicago, Ill., and is principally engaged in the electric utility business in a service area of approximately 13,000 square miles in northern Illinois, including the city of Chicago.

The notes are to be issued from time to time to commercial banks and to commercial paper dealers, are to have maturities of 12 months or less from the dates of issuance, and in any event are to be payable on or before December 31, 1974. The interest rate (a) for notes issued to commercial banks is to be the prime rate as from day to day in effect, and (b) for commercial paper is to be the prevailing rate at time of issuance for paper of comparable quality and maturity.

The proceeds from the issuance of any notes will be added to working capital for ultimate application toward the cost of gross additions to utility properties and to reimburse the applicant's treasury for construction expenditures. Applicant's construction program as now scheduled calls for plant expenditures of approximately $2,500 million for the 5-year period 1971–1975. The extension of 3 years and the increase in maximum authorized amount are necessary to provide flexibility needed to meet financing requirements.

Any person desiring to be heard or to make protest with reference to the application should, on or before August 27, 1971, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12209 Filed 8-18-71;8:57 am]

[Docket No. E-7656]

PACIFIC POWER & LIGHT CO.

Notice of Application

AUGUST 17, 1971.

Take notice that on August 2, 1971, Pacific Power & Light Co. (applicant), a corporation organized under the laws of the State of Maine and qualified to transact business in the States of Oregon, Wyoming, Washington, California, Montana, and Idaho, with its principal business office at Portland, Oreg., filed an application with the Federal Power Commission, pursuant to section 204 of the Federal Power Act, seeking an order authorizing the issuance of $35 million in principal amount of its first mortgage bonds.

The new bonds are to be issued under and pursuant to applicant's presently existing Mortgage and Deed of Trust dated as of July 1, 1947 to Morgan Guaranty Trust Co. of New York and R. E. Sparrow, as trustees, as supplemented and as proposed to be supplemented by a 24th supplemental indenture thereto. The new bonds will bear interest from October 1, 1971, at a rate per annum to be fixed by competitive bidding and will mature on October 1, 2001. Applicant proposes to sell the new bonds at competitive bidding in accordance with applicable requirements of § 34.1a of the Commission's regulations under the Federal Power Act.

The net proceeds from the issuance and sale of the new bonds will be used to retire short-term notes issues to temporarily finance applicant's 1971 construction program, presently estimated at $120,467,000.

Any person desiring to be heard or to make any protest with reference to said application should, on or before August 27, 1971, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in acordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,
Secretary.

[FR Doc.71-12210 Filed 8-18-71;8:58 am]

[Docket No. G-4021, etc.]

TEXAS OIL & GAS CORP. ET AL.

Notice of Applications for Certificates, Abandonment of Service and Petitions to Amend Certificates [1]

AUGUST 10, 1971.

Take notice that each of the applicants listed herein has filed an application or petition pursuant to section 7 of the Natural Gas Act for authorization to sell natural gas in interstate commerce or to abandon service as described herein, all as more fully described in the respective applications and amendments which are on file with the Commission and open to public inspection.

Any person desiring to be heard or to make any protest with reference to said applications should on or before September 7, 1971, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules.

Take further notice that, 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 and the Commission's rules of practice and procedure a hearing will be held without further notice before the Commission on all applications in which no petition to intervene is filed within the time required herein if the Commission on its own review of the matter believes that a grant of the certificates or the authorization for the proposed abandonment is required by the public convenience and necessity. Where a petition for leave to intervene is timely filed, or where the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicants to appear or be represented at the hearing.

KENNETH F. PLUMB,
Secretary.

Docket No. and date filed	Applicant	Purchaser and location	Price per Mcf	Pressure base
G-4021 E 7-22-71	Texas Oil & Gas Corp. et al. (successor to K. D. Owen), Fidelity Union Tower Bldg., Dallas, Tex. 75201.	Arkansas Louisiana Gas Co., Carthage Field, Panola County, Tex.	13.64515	14.65
G-4820 7-14-71 [2]	Texaco Inc., Post Office Box 430, Bellaire, TX 77401.	Tennessee Gas Pipeline Co., a division of Tenneco Inc., Santellana Field, Hidalgo County, Tex.	(3)	.....
G-10033 D 7-28-71	Petroleum, Inc. (Operator) et al., 300 West Douglas, Wichita, KS 67202 (Partial Abandonment).	Cities Service Gas Co., Hall H Lease and Well, Barber County, Kans.	Depleted	.....
CI64-1459 D 7-12-71	Mobil Oil Corp., Post Office Box 1774, Houston, TX 77001.	El Paso Natural Gas Co., East Panhandle Field, Wheeler County, Tex.	(3)	.....
CI65-21 D 8-2-71	Texaco Inc., Post Office Box 3109, Midland, TX 79701.	Northern Natural Gas Co., Ozona Field, Crockett County, Tex.	(3)	.....
CI67-541 6-3-71 [4]	Atlantic Richfield Co., Post Office Box 2819, Dallas, TX 75221.	Michigan Wisconsin Pipe Line Co., Jeanerette (North) Field, St. Mary Parish, La.	22.375	15.025
CI68-310 5-4-71 [4]	Cities Service Oil Co., Post Office Box 300, Tulsa, OK 74102.	Consolidated Gas Supply Corp., D. A. Steinhoff Unit Well No. 1, Jackson County, W. Va.	Depleted	.....
CI68-676 D 7-28-71	Mobil Oil Corp., Post Office Box 1774, Houston, TX 77001 (Partial Abandonment).	El Paso Natural Gas Co., Flora Vista Field, San Juan County, N. Mex.	Assigned	.....
CI69-404 E 8-2-71	McCulloch Gas Processing Corp. (successor to McCulloch Oil Corp.), 6151 West Century Blvd., Los Angeles, CA 90045.	Montana-Dakota Utilities Co., Richland-Fairview Gas Plant, Richland County, Mont.	15.384	15.025
CI70-383 E 8-2-71	do	Montana-Dakota Utilities Co., Ute Gas Plant, Campbell County, Wyo.	15.384	15.025
CI70-957 E 8-2-71	do	McCulloch Interstate Gas Corp., Gas-Draw, Gillette Hilight, Oedekoven, Jamison-Prong, and Ute Plants, Campbell County, Wyo.	15.0	14.65
CI71-547 A 1-28-71 [6]	Humble Oil & Refining Co., Post Office Box 2180, Houston, TX 77001.	United Fuel Gas Co., Erath Field, Vermilion Parish, La.	26.0	15.025
CI72-11 7-6-71 [7]	Mobil Oil Corp., Post Office Box 1774, Houston, TX 77001.	Phillips Petroleum Co., Vacuum Field, Lea County, N. Mex.	20.0	14.65
CI72-31 B 7-19-71	Cities Service Co., Post Office Box 300, Tulsa, OK 74102.	United Fuel Gas Co., P Sand Unit No. 10, Bourg Field, Terrebonne Parish, La.	Depleted	.....
CI72-34 A 7-16-71 [8]	Champlin Petroleum Co., Post Office Box 9365, Fort Worth, TX 76107.	Colorado Interstate Gas Co., a division of Colorado Interstate Corp., Wamsutter Field, Sweetwater County, Wyo.	23.1563	14.65
CI72-45 A 7-21-71	Texaco Inc., Post Office Box 430, Bellaire, TX 77401.	Tennessee Gas Pipeline Co., a division of Tenneco Inc., Santellana Field, Hidalgo County, Tex.	924.0	14.65
CI72-46 A 7-21-71	do	Tennessee Gas Pipeline Co., a division of Tenneco Inc., Riverside field, Nueces County, Tex.	24.0	14.65
CI72-47 A 7-22-71	Continental Oil Co., Post Office Box 2197, Houston, TX 77001.	Colorado Interstate Gas Co., a division of Colorado Interstate Corp., Elk Basin Unit, Park County, Wyo., and Carbon County, Mont.	8.6	14.65
CI72-49 A7-22-71	Perry R. Bass, 2100 First City National Bank Bldg., Houston, Tex. 77002.	Steeple Oil and Gas Corp., John Schneider Gas Unit, Bee County, Tex.	[10] 21.5	14.65
CI72-50 A 7-23-71	Getty Oil Co., Post Office Box 1404, Houston, TX 77001.	Transcontinental Gas Pipe Line Corp., Erath Field, Vermilion Parish, La.	[10] 27.5	15.025

Filing code: A—Initial service.
B—Abandonment.
C—Amendment to add acreage.
D—Amendment to delete acreage.
E—Succession.
F—Partial succession.

See footnotes at end of table.

[1] This notice does not provide for consolidation for hearing of the several matters covered herein.

Docket No. and date filed	Applicant	Purchaser and location	Price per Mcf	Pressure base
CI72-51..... B 7-23-71	Jack W. Grigsby (Operator) et al., 1108 Commercial National Bank Bldg., Shreveport, La. 71101.	Florida Gas Transmission Co., Opelousas Field, St. Landry Parish, La.	Depleted	.....
CI72-52..... B 7-23-71	....do.....	United Gas Pipe Line Co., Carthage Field, Panola County, Tex.	Depleted	.....
CI72-53..... 7-20-71 [11]	Union Texas Petroleum, a division of Allied Chemical Corp. et al., Post Office Box 2120, Houston, TX 77001.	Lone Star Gas Co., East Aylesworth Field, Bryan County, Okla.	12.0	14.65
CI72-54..... B 7-21-71	W. B. Osborn, Jr., Executor of the Estate of W. B. Osborn, Sr., Post Office Box 6767, San Antonio, TX 78209.	Tennessee Gas Transmission Co., Zim Field, Starr County, Tex.	Depleted	.....
CI72-55..... B-7-21-71	W. B. Osborn, Jr., Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-56..... B-7-21-71	Delia Minton, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-57..... B-7-21-71	Winnie Lou Jones, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-58..... B-7-21-71	Charlotte Osborn Barrett, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-59..... B-7-21-71	Lee Minton, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-60..... B-7-21-71	Jewel Osborn Storey, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-61..... B 7-21-71	Betty Osborn Biedenharn, Post Office Box 6767, San Antonio, TX 78209.	.....do.....	Depleted	.....
CI72-62..... B 7-26-71	Getty Oil Co. (Operator) et al., Post Office Box 1404, Houston, TX 77001.	United Fuel Gas Co., Florence Field, Vermilion Parish, La.	Depleted	.....
CI72-63..... B 7-26-71	Bright & Schiff, 2555 Stemmons Bldg., Dallas, Tex. 75207.	Trunkline Gas Co., East Cypress Creek Field, Newton County, Tex.	Depleted	.....
CI72-64..... A 7-26-71	Southeastern Exploration, Ltd. (1970), First City National Bank Bldg., Houston, Tex. 77002.	Florida Gas Transmission Co., Kirklin Field, Walthal County, Miss.	26.0	15.025
CI72-65..... B 7-27-71	Rex Monahan, Box 1231, Sterling, CO 80751.	Kansas-Nebraska Natural Gas Co., Inc., Columbine Field, Logan County, Colo.	Depleted	.....
CI72-66..... B 7-27-71	Rex Monahan (Operator) et al., Box 1231, Sterling, CO 80751.	Kansas-Nebraska Natural Gas Co., Inc., Surveyor's Creek, Washington County, Colo.	Depleted	.....
CI72-67..... B 7-27-71	Rex Monahan, Box 1231, Sterling, CO 80751.	Kansas-Nebraska Natural Gas Co., Inc., Pinto Field, Washington County, Colo.	Depleted	.....
CI72-68..... B 7-27-71	Getty Oil Co., Post Office Box 1404, Houston, TX 77001.	United Fuel Gas Co., North Bourg Field, Terrebonne & LaFourche Parishes, La.	[12]	.....
CI72-69..... 7-22-71 [13]	Cities Service Oil Co., Post Office Box 300, Tulsa, Okla. 74102.	Cities Service Gas Co., Osmon No. 1 Unit, Section 24-28N-21W, Harper County, Okla.	18.0	14.65
CI72-70..... A 7-28-71	Forest Oil Corp., 1300 National Bank of Commerce Bldg., San Antonio, Tex. 78205.	Transwestern Pipeline Co., N/2 Section 28, T-6-S, R-27-E, Chaves County, N.Mex.	[10] 27.0	14.73
CI72-71..... B 7-28-71	Royal Oil & Gas Corp., Clark Bldg., Indiana, Penn. 15701.	Consolidated Gas Supply Corp., Glenville District; Gilmer County, W. Va.	Depleted	.....
CI72-72..... B 7-28-71	....do.....	Consolidated Gas Supply Corp., Center District, Gilmer County, W. Va.	Depleted	.....
CI72-73..... A 7-28-71 [14]	Arkla Exploration Co., Post Office Box 1734, Shreveport, LA 71151.	Arkansas Louisiana Gas Co., Acreage in Anadarko Basin, Tex.	[10] 0.205	14.65
CI72-74..... B 7-28-71	Mobil Oil Corp., Post Office Box 1774, Houston, TX 77001.	Texas Eastern Transmission Corp., South Cottonwood Creek Field, DeWitt County, Tex.	Depleted	.....
CI72-75..... B 7-30-71	Continental Oil Co., Post Office Box 2197, Houston, TX 77001.	W. H. Smith Construction Co., Petree No. 1 Unit, Section 2-17N, R-18W, Putnam Field, Dewey County, Okla.	[15]	.....

[1] Amendment to certificate filed to revise the average daily contract quantity, extend the term of the contract, extend the make-up period for prepayments, designate new delivery points, revise the price schedule for the remaining term of the contract and provide for a rate of 24.5737 cents per Mcf.
[2] Conveyed interest to Sidwell Oil & Gas, Inc.
[3] Leases terminated.
[4] Applicant proposes to continue the sale of its own gas authorized in Docket No. CI67-541.
[5] Amendment to pending application.
[6] Application previously noticed Feb. 9, 1971 in Docket No. G-3894 et al., at a rate of 25 cents per Mcf. By letter filed July 28, 1971, Applicant amended its application to reflect a rate of 26 cents per Mcf in lieu of 25 cents pursuant to Opinion No. 598.
[7] Applicant proposes to continue the sale of natural gas to Phillips Petroleum Co. pending Commission determination in Docket No. CI72-28 on Applicant's application to abandon in part said sale to Phillips on a percentage basis and in Docket No. CI71-821 on Applicant's application for a certificate authorizing a sale from the subject properties to Tipperary Resources Corp.
[8] Application previously noticed July 29, 1971, in G-2598 et al., at a rate of 16 cents per Mcf. By letter filed July 30, 1971, Applicant amended its application to reflect a rate of 23.1563 cents per Mcf in lieu of 16 cents pursuant to Commission's Order No. 435.
[9] Applicant is willing to accept a certificate conditioned to 24 cents; however the contract price is 24.25 cents per Mcf.
[10] Subject to upward and downward B.t.u. adjustment.
[11] Applicant proposes to continue the sale of its own gas heretofore authorized in Docket No. G-15533.
[12] Leases released.
[13] Applicant proposes to continue the sale of its own gas heretofore authorized in Docket No. CI65-182.
[14] The first deliveries of gas under the contract are expected to be in connection with an exchange between the purchaser, Arkansas Louisiana Gas Co., and Cities Service Gas Co. Authority of the Commission to implement said exchange agreement is being sought in two proceedings pending before the Commission, by Arkansas Louisiana Gas Co. in Docket No. CP72-9 and by Cities Service Co. in Docket No. CP72-15.
[15] Pressure reduced to point that well could not market gas in high pressure line.

[FR Doc.71-11904 Filed 8-18-71;8:45 am]

[Docket No. E-7611]

VIRGINIA ELECTRIC AND POWER CO.

Order Approving Rate Increase and Granting Interventions

AUGUST 5, 1971.

Virginia Electric and Power Co. (VEPCO) on March 2, 1971, filed proposed changes in its wholesale rates which would increase charges to its cooperative, municipal, and private company wholesale customers by approximately 9.2 percent or $1,984,000 annually, based on sales estimates for the 12 months ended March 31, 1972. VEPCO requests that the proposed rate increase be made effective July 1, 1970, and requests waiver of the applicable Commission regulations. VEPCO proposes that the retroactive portion of the increase applicable to cooperative customers and municipal customers be collected in six and 12 monthly installments, respectively.

Notice of the filing was published in the FEDERAL REGISTER on March 11, 1971 (36 F.R. 4728) with comments or answers due on or before March 18, 1971.

VEPCO's proposed rate increase and its requested effective date of July 1, 1970, were agreed upon between VEPCO and negotiators for the majority of VEPCO's wholesale customers. Submitted with the filing is correspondence indicating the concurrence of VEPCO's 19 cooperative customers (13 in Virginia, six in North Carolina). VEPCO's eight Virginia municipal customers support VEPCO's proposal with seven of these customers[1] joining in a petition to intervene, in which they specifically request that the Commission grant VEPCO's request for a 9.2 percent rate increase retroactive to July 1, 1970. A similar petition was filed by eight of the 13 North Carolina municipals served by VEPCO.[2] The Virginia State Corporation Commission supports the rate increase as well as the proposed effective date. The only investor owned system served by VEPCO, Pamlico Power and Light Co., indicates its agreement to the rate increase and does not oppose the retroactive date.

The town of Windsor, N.C., filed a letter objecting to the proposed retroactive effective date and the municipality of Enfield, N.C. filed a resolution of the commissioners of the municipality opposing the rate increase, as well as the effective date. We will consider both as protests pursuant to § 1.10 of the Commission's rules.

[1] Municipalities of Blackstone, Culpeper, Elkton, Franklin, Harrisonburg, Manassas, and Wakefield, Va.
[2] Municipalities of Belhaven, Elizabeth City, Greenville, Hamilton, Robersonville, Washington, Edenton, and Scotland Neck, N.C.

The National Association for the Advancement of Colored People, Inc. (NAACP) filed a petition to intervene and a motion to reject the rate increase or, in the alternative, to suspend and conduct a hearing. NAACP opposes the rate increase on grounds that VEPCO is engaging in discriminatory employment practices in violation of title VII of the Civil Rights Act of 1964, 42 U.S.C. 2000 (e) et seq., the Civil Rights Act of 1866, 42 U.S.C., sections 1981 and 1983 and Executive Order 11246, as amended by Executive Order 11375. Citing statistics which show the number of blacks and whites assigned to various jobs, NAACP charges that VEPCO has arranged its work force along racial lines, with blacks being assigned to the lowest paying and most menial jobs. NAACP also alleges that VEPCO has perpetuated past discriminatory practices by restricting promotion and transfer opportunities of incumbent employees and by its alleged unlawful testing and educational requirements.

The Attorney General of the United States acting under the authority conferred upon him by Congress (42 U.S.C. sec. 2000e–6(a)) sought and secured a preliminary injunction against VEPCO from discriminating against employees of VEPCO in violation of title VII of the Civil Rights Act of 1964.[3] The employment practices enjoined are those covered by NAACP's motion in the instant case. Under these circumstances, final court action in the suit brought against VEPCO by the Attorney General will resolve the issue raised by NAACP's motion herein. In view of this pending litigation in the U.S. District Court on VEPCO's employment practices, it is unnecessary for this Commission to consider review of the questions raised by NAACP.

Although we cannot review VEPCO's employment practices in the proceeding, we are mindful of the serious problem raised by NAACP of equal opportunity in employment and of the national policy that discrimination in employment is to be eliminated by all elements of our society, public and private. In the license project case of Pacific Gas and Electric Co., Project No. 2687 (order issued November 6, 1970) where similar claims of discriminatory employment practices were made by California Rural Legal Assistance (CRLA) and supported by the NAACP, we expressed our concern in this matter and outlined the steps we have taken to insure implementation of the national policy fully and completely.

VEPCO's supporting cost of service study, based on operation for the 12-month period ended June 30, 1970, shows that the company earned a return of 4.98 percent on sales to municipal customers and 3.84 percent on sales to cooperatives. Under the proposed increased rates, VEPCO's studies show returns of 6.03 percent and 4.82 percent from municipal and cooperative customers respectively. Based upon our review of VEPCO's filing, the comments and responses thereto, we conclude that the increased rates proposed to be effective July 1, 1970, are just and reasonable and in the public interest.

The Commission finds: With respect to VEPCO's request for waiver of the notice requirements, good cause has been shown for such waiver pursuant to the requirements of section 205(d) of the Federal Power Act and § 35.11 of the Commission's regulations thereunder.

The Commission orders:

(A) The increased rates filed by VEPCO on March 2, 1971, are hereby accepted to be effective as of July 1, 1970, with designations as shown in the attachment hereto.

(B) The 30-day notice period provided in section 205(d) of the Federal Power Act is hereby waived with respect to VEPCO's proffered rates and they are hereby allowed to take effect as of July 1, 1970.

(C) Commencing with customer billings for August 1971, service, VEPCO shall collect the retroactive portion of the increase applicable to the cooperatives in six equal monthly installments, and for the municipals, the retroactive increase shall be billed in 12 equal monthly installments.

(D) The petitioners hereinabove set forth are permitted to intervene in this proceeding, subject to the rules and regulations of the Commission: *Provided, however,* That the participation of such intervenors shall be limited to the matters affecting asserted rights and interest as specifically set forth in their respective petitions to intervene: *And provided, further,* That the admission of said intervenors shall not be construed as recognition by the Commission that they might be aggrieved because of any order or orders of the Commission entered in this proceeding.

(E) This order is without prejudice to any findings or orders which have been or may hereafter be made by this Commission in any proceeding now pending or hereafter instituted by or against VEPCO or any other persons affected by the rates hereby permitted to be effective.

By the Commission.

[SEAL] KENNETH F. PLUMB, *Secretary.*

DESIGNATIONS AND DESCRIPTIONS

VIRGINIA ELECTRIC AND POWER COMPANY

Filed: March 2, 1971.
Effective: July 1, 1970.

Tariff Changes

Instrument: First page of Supplement A, Schedule RS, incorporating revised charges under "Rate".

Designations of above instrument:

First Revised Sheet No. 12 to FPC Electric Tariff Original Volume No. 1 (Supersedes Original Sheet No. 12).

Revised Supplement A to each Service Agreement[1] under FPC Electric Tariff

Virginia

Town of Blackstone, Town of Culpeper, Town of Elkton, City of Franklin, Harrisonburg Electric Commission, Town of Iron Gate, Town of Manassas, and Town of Wakefield.

North Carolina

Town of Belhaven, Town of Endenton, Town of Enfield, City of Elizabeth City, Greenville Utilities Commission, Town of Hamilton, Town of Hertford, Town of Hobgood, Pamlico Power and Light Co., Town of Robersonville, Town of Scotland Neck, Town of Tarboro, City of Washington, and Town of Windsor.

(Supersedes Original Supplement A).

DESIGNATIONS AND DESCRIPTIONS

VIRGINIA ELECTRIC AND POWER COMPANY

Filed: March 2, 1971.
Effective: July 1, 1970.

Rate Schedule Changes

A. Instrument: Supplement A–1, Schedule RC–1, incorporating revised charge under "Rate".

Designations of above instrument and customer identification:

Supplement No.	To FPC rate schedule No.	Customer
11	76	B-A-R-C E.C.[1]
18	94	Central Virginia E.C.
17	77	Community E.C.
10	78	Craig-Botetourt E.C.
21	79	Mecklenburg E.C.
11	80	Northern Neck E.C.
13	81	Northern Piedmont E.C.
11	82	Prince George E.C.
14	83	Prince William E.C.
19	84	Shenandoah Valley E.C.
30	85	Southside E.C.
10	87	Virginia E.C.
10	88	Albemarle E.M.C.[2]
14	90	Edgecombe-Martin County E.M.C.
7	91	Halifax E.M.C.
13	92	Roanoke E.M.C.
5	93	Woodstock E.M.C.

[1] Electric Cooperative (Virginia).
[2] Electric Membership Corporation (North Carolina).

B. Instrument: Supplement A–2, Schedule RC–2, incorporating revised charge under "Rate".

Designations of above instrument and customer identification:

Supplement No.	To FPC rate schedule No.	Customer
15	83	Prince William E.C.
20	84	Shenandoah Valley E.C.
10	86	Tri-County E.C.
2	89	Cape Hatteras E.M.C.

[FR Doc.71–11913 Filed 8–18–71;8:45 am]

FEDERAL MARITIME COMMISSION

[Independent Ocean Freight Forwarder License No. 808]

E. J. LITTMAN CO.

Order of Revocation

Beginning with March 1969, the Federal Maritime Commission has attempted to contact Edwin J. Littman, doing business as E. J. Littman Co. The Commission has information indicating that this licensed independent ocean freight forwarder was no longer in business. The Commission's letter of March 10, 1969,

[3] United States of America v. VEPCO et al., U.S. District Court for Eastern District of Virginia, order issued May 4, 1971, modified by May 17, 1971 order, Civil Action No. 638–70–R.

[1] Identified by purchaser, the service agreements are as follows:

which was sent to Mr. Littman's last known address was returned unclaimed. All subsequent attempts to contact Mr. Littman have failed.

On October 22, 1970, the St. Paul Fire and Marine Insurance Co., notified this Commission of its election to cancel the independent ocean freight forwarder bond which the St. Paul Mercury Insurance Co., had underwritten in Edwin J. Littman's behalf. The effective date of the termination was November 21, 1970. The Commission was unable to advise Edwin J. Littman of the cancellation because Mr. Littman's current address was unknown.

Section 44(c) Shipping Act, 1916, provides that no independent ocean freight forwarder license shall remain in force unless a valid bond is in effect and on file with this Commission. Rule 510.9 of Federal Maritime Commission General Order 4, further provides that a license shall be automatically revoked or suspended for failure of a licensee to maintain a valid surety bond. Edwin J. Littman, doing business as E. J. Littman Co., has failed to furnish a surety bond.

By virtue of the authority vested in me by the Federal Maritime Commission as set forth in Manual of Orders Commission Order No. 1 (revised) section 7.04(g) (dated September 29, 1970):

It is ordered, That the independent ocean freight forwarder license of Edwin J. Littman, doing business as E. J. Littman Co., is hereby revoked, effective November 21, 1970.

It is further ordered, That the independent ocean freight forwarder license issued to Edwin J. Littman, doing business as E. J. Littman Co., be returned to the Commission.

It is further ordered, That a copy of this order be published in the FEDERAL REGISTER and served upon Edwin J. Littman, doing business as E. J. Littman Co., at his last known address.

AARON W. REESE,
Managing Director.

[FR Doc.71-12118 Filed 8-18-71;8:54 am]

FEDERAL RESERVE SYSTEM

EMPIRE SHARES CORP.

Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)) by Empire Shares Corp., which is a bank holding company located in New York, N.Y., for prior approval by the Board of Governors of the acquisition by applicant of 39.9627 percent of the voting shares of Community State Bank, Albany, N.Y., which acquisition would result in applicant's total ownership of 82.6530 percent of that bank's outstanding voting shares.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transactions are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of New York.

Board of Governors of the Federal Reserve System, August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-11971 Filed 8-18-71;8:46 am]

UNITED BANCORP OF MAINE

Order Approving Acquisition of Bank Stock by Bank Holding Company

In the matter of the application of United Bancorp of Maine, Portland, Maine, for approval of acquisition of 51 percent of the voting shares of Central National Bank, Waterville, Maine, a proposed new bank.

There has come before the Board of Governors, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)) and § 222.3(a) of Federal Reserve Regulation Y (12 CFR 222.3(a)), an application by United Bancorp of Maine, Portland, Maine (Applicant), for the Board's prior approval of the acquisition of 51 percent of the voting shares of Central National Bank, Waterville, Maine (Bank), a proposed new bank.

As required by section 3(b) of the Act, the Board gave written notice of receipt of the application to the Comptroller of the Currency, and requested his views and recommendation. The Comptroller recommended approval of the application.

Notice of receipt of the application was published in the FEDERAL REGISTER on July 7, 1971 (36 F.R. 12814), providing an opportunity for interested persons to submit comments and views with respect to the proposal. A copy of the application was forwarded to the U.S. Department of Justice for its consideration. Time for filing comments and views has expired and all those received have been considered.

The Board has considered the application in the light of the factors set forth in section 3(c) of the Act, including the effect of the proposed acquisition on competition, the financial and managerial resources and future prospects of the Applicant and the banks concerned, and the convenience and needs of the communities to be served, and finds that:

Applicant, the smallest of four registered bank holding companies and the sixth largest banking organization in the State, controls two banks with total deposits of approximately $116 million, representing 9.2 percent of the State's total deposits. (All banking data are as of December 31, 1970, and reflect holding company acquisitions approved through June 30, 1971.)

Bank will be located in the Waterville banking market. The first and fourth largest banking organizations in the State have seven offices there and control virtually all area deposits. Applicant is not represented in that market; its present subsidiary bank nearest to Bank's site is located 49 miles southwest in Lewiston. Therefore, consummation of the proposal should stimulate competition without having an undue adverse effect on other banks in the market.

The banking factors with respect to applicant, its subsidiaries, and Bank are consistent with approval of the application. Bank is not expected to offer any new banking services not already available in the area. However, the establishment of Bank, which was initiated by a group of local businessmen, would provide an additional banking alternative to residents of the Waterville area. Thus considerations relating to convenience and needs of the community lend some weight in favor of approval of the application. It is the Board's judgment that the proposed acquisition would be in the public interest and that the application should be approved.

It is hereby ordered, On the basis of the Board's findings summarized above, that said application be and hereby is approved, provided that the acquisition so approved shall not be consummated (a) before the 30th calendar day following the date of this order, or (b) later than 3 months after the date of this order, and provided further, that (c) Central National Bank shall be open for business not later than 6 months after the date of this order. The periods described in (b) and (c) hereof may be extended for good cause by the Board, or by the Federal Reserve Bank of Boston pursuant to delegated authority.

By order of the Board of Governors,[1] August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-11970 Filed 8-18-71;8:46 am]

[1] Voting for this action: Chairman Burns and Governors Robertson, Mitchell, Brimmer, and Sherrill. Absent and not voting: Governors Daane and Maisel.

FIRST TEXAS BANCORP, INC.

Order Approving Action To Become Bank Holding Company

In the matter of the application of First Texas Bancorp, Inc., Georgetown, Tex., for approval of action to become a bank holding company through the acquisition of 66 percent or more of the voting shares of American State Bank, Killeen, 82 percent or more of the voting shares of Citizens State Bank, Georgetown, and 46 percent or more of the voting shares of First National Bank, Lampasas, all in Texas.

There has come before the Board of Governors, pursuant to section 3(a)(1) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(1)) and § 222.3 (a) of Federal Reserve Regulation Y (12 CFR 222.3(a)), an application by First Texas Bancorp, Inc., Georgetown, Tex., for the Board's prior approval of action whereby applicant would become a bank holding company through the acquisition of 66 percent or more of the voting shares of American State Bank, Killeen, Tex., 82 percent or more of the voting shares of Citizens State Bank, Georgetown, Tex., and 46 percent or more of the voting shares of First National Bank, Lampasas, Tex.

As required by section 3(b) of the Act, the Board gave written notice of receipt of the application to the Comptroller of the Currency and to the Texas Commissioner of Banking and requested their views and recommendations. The comptroller and the commissioner recommended approval of the application.

Notice of receipt of the application was published in the FEDERAL REGISTER on June 10, 1971 (36 F.R. 11239), providing an opportunity for interested persons to submit comments and views with respect to the proposal. A copy of the application was forwarded to the U.S. Department of Justice for its consideration. Time for filing comments and views has expired, and all those received have been considered by the Board.

It is hereby ordered, For the reasons set forth in the Board's statement[1] of this date, that said application be and hereby is approved, provided that the action so approved shall not be consummated (a) before the 30th calendar day following the date of this order, or (b) later than 3 months after the date of this order, unless such period is extended for good cause by the Board, or by the Federal Reserve Bank of Dallas pursuant to delegated authority.

By order of this Board of Governors,[2] August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12042 Filed 8-18-71;8:47 am]

[1] Filed as part of the original document. Copies available upon request to the Board of Governors of the Federal Reserve System, Washington, D.C. 20551, or to the Federal Reserve Bank of Dallas.

[2] Voting for this action: Chairman Burns and Governors Mitchell, Maisel, Brimmer, and Sherrill. Absent and not voting: Governors Robertson and Daane.

HERITAGE BANCORPORATION

Order Approving Action To Become Bank Holding Company

In the matter of the application of Heritage Bancorporation, Cherry Hill, N.J., for approval of action to become a bank holding company through the acquisition of 100 percent of the voting shares (less directors' qualifying shares) of (1) the successor by merger to South Jersey National Bank, Camden, N.J., and (2) the successor by merger to The First National Iron Bank of New Jersey, Morristown, N.J.

There has come before the Board of Governors, pursuant to section 3(a)(1) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(1)), and § 222.3 (a) of Federal Reserve Regulation Y (12 CFR 222.3(a)), an application by Heritage Bancorporation ("applicant"), Cherry Hill, N.J., for the Board's prior approval of action whereby applicant would become a bank holding company through the acquisition of 100 percent of the voting shares (less directors' qualifying shares) of (1) the successor by merger to South Jersey National Bank ("South Jersey Bank"), Camden, N.J., and (2) the successor by merger to The First National Iron Bank of New Jersey ("Iron Bank"), Morristown, N.J.

The banks into which South Jersey Bank and Iron Bank are to be merged have no significance except as a vehicle for the acquisition of the voting shares of the banks involved. Accordingly, the proposed acquisitions of the shares of the successor organizations are treated as proposed acquisitions of the shares of South Jersey Bank and Iron Bank.

As required by section 3(b) of the Act, the Board gave written notice of receipt of the application to the Comptroller of the Currency, and requested his views and recommendation. The comptroller recommended approval of the application.

Notice of receipt of the application was published in the FEDERAL REGISTER of June 16, 1971 (36 F.R. 11617), providing an opportunity for interested persons to submit comments and views with respect to the proposal. A copy of the application was forwarded to the U.S. Dearment of Justice for its consideration. Time for filing comments and views has expired and all those received have been considered.

The Board has considered the application in the light of the factors set forth in section 3(c) of the Act, including the effect of the proposed acquisition on competition, the financial and managerial resources and future prospects of the applicant and the banks concerned, and the convenience and needs of the communities to be served, and finds that:

Upon consummation of the proposal, applicant would become the only bank holding company headquartered in southern New Jersey and, with control of 3.4 percent of total commercial bank deposits in the State of New Jersey, would become the second smallest of six holding companies in the State.[1]

South Jersey Bank (deposits of approximately $347 million), the second largest bank in the Third Banking District on the basis of deposits and eleventh largest in the State, serves the southern New Jersey market areas of Camden, Atlantic City, Vineland, and Hammonton. Iron Bank (deposits of approximately $160 million), the 15th largest bank in the First Banking District and the 25th largest in the State, serves primarily Morris County. There is no present significant competition between the two banks and, in view of the facts of record, notably the 66-mile distance between the two banking districts and the New Jersey law prohibiting branching across district lines, such competition is unlikely to develop in the future. The Board concludes that consummation of the proposal would have no adverse effect on competition in any relevant area and might have a procompetitive effect within the First Banking District by enabling Iron Bank to become a more effective competitor to the larger organizations in that District.

The financial and managerial resources and prospects of applicant and each of the proposed subsidiaries are satisfactory and consistent with approval. There is no evidence that significant banking needs of the communities to be served are not being met. However, consummation of the proposal would enable South Jersey Bank to become a more effective competitor of Philadelphia banks for commercial banking services and Iron Bank a more effective competitor of the New York banks for those services. Considerations relative to the convenience and needs of the communities to be served lend some weight toward approval. It is the Board's judgment that the proposed transaction would be in the public interest and that the application should be approved.

It is hereby ordered, For the reasons summarized above, that said application be and hereby is approved, provided that the acquisitions so approved shall not be consummated (a) before the 30th calendar day following the date of this order, or (b) later than 3 months after the date of this order, unless such period is extended for good cause by the Board or by the Federal Reserve Bank of Philadelphia pursuant to delegated authority.

By order of the Board of Governors,[2] August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12073 Filed 8-18-71;8:49 am]

[1] All banking data are as of Dec. 31, 1970 and reflect holding company formations and acquisitions to date.

[2] Voting for this action: Chairman Burns and Governors Mitchell, Maisel, Brimmer, and Sherrill. Absent and not voting: Governors Robertson, and Daane.

PAN AMERICAN BANCSHARES, INC.

Order Approving Acquisition of Bank Stock By Bank Holding Company

In the matter of the application of Pan American Bancshares, Inc., Miami,

Fla., for approval of acquisition of 78 percent or more of the voting shares of Commercial National Bank of Broward County, Broward County, Fla.

There has come before the Board of Governors, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), and § 222.3(a) of Federal Reserve Regulation Y (12 CFR 222.3(a)), the application of Pan American Bancshares, Inc., Miami, Fla. ("applicant"), a registered bank holding company, for the Board's prior approval of the acquisition of 78 percent or more of the voting shares of Commercial National Bank of Broward County, Broward County, Fla. ("Commercial Bank").

On October 31, 1970, there was published in the FEDERAL REGISTER (35 F.R. 16875) an order of the Board approving applicant's acquisition of at least 80 percent of the voting shares of Commercial Bank. Subsequently, applicant advised the Board that it had failed to receive tenders of their shares from at least 80 percent of the shareholders and applicant amended the application to seek approval to acquire 78 percent of the voting shares of Commercial Bank. Notice of receipt of the amendment to the application was published in the FEDERAL REGISTER on April 1, 1971 (36 F.R. 6030) providing an opportunity for interested persons to submit comments and views with respect to the proposal. Time for filing comments and views has expired and all those received have been considered by the Board.

The Board has considered the application in the light of the factors set forth in section 3(c) of the Act, including the effect of the proposed acquisition on competition, the financial and managerial resources and future prospects of the Applicant and the banks concerned, and the convenience and needs of the communities to be served. Upon such consideration, the Board finds that:

With one exception, the factors which the Board is required to consider in connection with this application remain as considered in the Board's approval order dated October 23, 1970. This exception is that the original application approved by the Board contemplated an identical exchange offer of applicant's shares to all shareholders of Commercial Bank and the present application involves a cash offer. Upon failure of applicant's tender offer to Commercial Bank shareholders, parties friendly to applicant purchased a 78 percent interest in Commercial Bank for cash. The present application contemplates applicant's acquisition of that interest for cash and a cash offer to the remaining shareholders.

On all holding company acquisitions, the Board has been and remains concerned with the fairness and equity of the offer to minority as well as majority shareholders of the bank to be acquired. In this case, the Board has requested and received applicant's full assurances that the cash offer being made to the remaining shareholders is at least equal to that received by each of the original majority shareholders of Commercial Bank.

The Board finds the offer to be made to be fair and equitable to all minority shareholders of Commercial Bank and further finds the statutory factors to be set forth in its Order of October 23, 1970. It is the Board's judgment that the proposed acquisition is in the public interest and should be approved.

It is hereby ordered, For the reasons set forth in the findings summarized above and in the Board's order of October 23, 1970, that said application be and hereby is approved, provided that the action so approved shall not be consummated (a) before the 30th calendar day following the date of this order, or (b) later than 3 months after the date of this order, unless such time be extended for good cause by the Board, or by the Federal Reserve Bank of Atlanta pursuant to delegated authority.

By order of the Board of Governors,[1] August 12, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12072 Filed 8-18-71;8:49 am]

UNITED JERSEY BANKS

Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), by United Jersey Banks, which is a bank holding company located in Hackensack, N.J., for prior approval by the Board of Governors of the acquisition by applicant of 100 per cent of the voting shares of Peoples Bank of South Bergen County, Carlstadt, N.J.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transaction are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of New York.

Board of Governors of the Federal Reserve System, August 13, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12047 Filed 8-18-71;8:47 am]

UNITED JERSEY BANKS

Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), by United Jersey Banks, which is a bank holding company located in Hackensack, N.J., for prior approval by the Board of Governors of the acquisition by applicant of 100 percent of the voting shares of Peoples Bank of Ridgewood, Ridgewood, N.J.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transaction are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of New York.

Board of Governors of the Federal Reserve System, August 13, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12048 Filed 8-18-71;8:47 am]

[1] Voting for this action: Chairman Burns and Governors Robertson, Maisel, and Sherrill. Absent and not voting: Governors Mitchell, Daane, and Brimmer.

UNITED JERSEY BANKS

Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), by United Jersey Banks, which is a bank holding company located in Hackensack, N.J., for prior approval by the Board of Governors of the acquisition by applicant of 100 percent of the voting shares of Peoples Bank of Montvale, N.J.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transaction are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of New York.

Board of Governors of the Federal Reserve System, August 13, 1971.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[FR Doc.71-12049 Filed 8-18-71;8:47 am]

GENERAL SERVICES ADMINISTRATION

[Federal Property Management Regs.; Temporary Reg. F-115]

SECRETARY OF DEFENSE

Delegation of Authority

1. *Purpose.* This regulation delegates authority to the Secretary of Defense to represent the consumer interests of the executive agencies of the Federal Government in an electric service rate proceeding.

2. *Effective date.* This regulation is effective immediately.

3. *Delegation.* a. Pursuant to the authority vested in me by the Federal Property and Administrative Services Act of 1949, 63 Stat. 377, as amended, particularly sections 201(a)(4) and 205(d)(40 U.S.C. 481(a)(4) and 486(d)), authority is delegated to the Secretary of Defense to represent the consumer interests of the executive agencies of the Federal Government before the Illinois Commerce Commission in a proceeding (Docket No. 56637) involving the application of Illinois Power Co. for increased rates.

b. The Secretary of Defense may redelegate this authority to any officer, official, or employee of the Department of Defense.

c. This authority shall be exercised in accordance with the policies, procedures, and controls prescribed by the General Services Administration, and, further, shall be exercised in cooperation with the responsible officers, officials, and employees thereof.

Dated: August 12, 1971.

ROBERT L. KUNZIG,
Administrator of General Services.

[FR Doc.71-12141 Filed 8-18-71;8:56 am]

SECURITIES AND EXCHANGE COMMISSION

[70-5056]

COLUMBIA GAS SYSTEM, INC.

Notice of Proposed Acquisition of Common Stock and Installment Notes of Canadian Subsidiary Company To Be Formed To Acquire New Gas Supplies

AUGUST 13, 1971.

In the matter of the Columbia Gas System, Inc., 20 Montchanin Road, Wilmington, Del. 19807.

Notice is hereby given that The Columbia Gas System, Inc. (Columbia), a registered holding company, has filed an application-declaration with this Commission pursuant to the Public Utility Holding Company Act of 1935 (Act), designating sections 9, 10, and 12 of the Act and Rules 41, 43, 44, and 45 promulgated thereunder as applicable to the proposed transactions. All interested persons are referred to the application-declaration, which is summarized below, for a complete statement of the proposed transactions.

Columbia, in an effort to supplement its sources of natural gas supply, is making investments designed to obtain gas from the Prudhoe Bay area and the Arctic region of Canada (see File No. 70-5039). Columbia proposes to form a wholly-owned Canadian subsidiary, company, Columbia Gas Development of Canada, Ltd. (Development), under the Federal laws of Canada, whose primary function would be to acquire additional gas supply for and coordinate the program of development for the Columbia system in Canada. Development will be headquartered in Calgary, Alberta. It is stated that under Canadian law, working interests in Canadian oil and gas leases must be held by a Canadian corporation.

Columbia proposes, from time to time during 1971, to acquire from Development 300,000 shares of common stock, par value $25 per share, for $7,500,000 and up to $7,500,000 principal amount of Development's installment promissory notes, which will be unsecured and bear interest from the date of their issuance at a rate approximately equal to the cost of money to Columbia with respect to its last sale of debentures. The principal amount of the notes will be due in 20 equal installments, on October 1 of each of the years 1976 through 1995, with interest payable semiannually on the unpaid principal.

Development will use the proceeds from the sale of its securities to pay $10 million to Dome Petroleum, Ltd. (Dome), a nonaffiliated company, with whom Columbia has agreed to contribute 50 percent or $30 million of the exploration costs on certain of Dome's Canadian acreage principally in the Arctic Islands. As compensation therefor, Columbia will receive a 7½-percent interest in such acreage and the right to purchase an additional 17½ percent of the total gas produced. The remaining $5 million will be used by Development for other exploration and drilling purposes. It is anticipated that Columbia will purchase the Development securities from its general funds.

The application-declaration states that no approval or consent of any regulatory body, other than this Commission, is necessary for the consummation of the proposed transactions. Fees and expenses to be incurred by Columbia in connection with the proposed transactions will be filed by amendment.

Notice is further given that any interested person may, not later than September 1, 1971, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said application-declaration, which he desires to controvert; or he 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, Washington, D.C. 20549. A copy of such request should be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the applicant-declarant at the above-stated address, and proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the application-declaration, as filed or as it may be amended, may be granted and permitted to become effective as provided in rule 23 of the general rules and regulations promulgated under the Act, or the Commission

may grant exemption from such rules as provided in rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12129 Filed 8-18-71;8:55 am]

[811-1877]

DISBRO EQUITY-LEASING CORP.

Notice of Filing of Application for Order Declaring That Company Has Ceased To Be an Investment Company

AUGUST 13, 1971.

In the matter of Disbro Equity-Leasing Corp., 4076 Erie Street, Willoughby, OH 44094.

Notice is hereby given that Disbro Equity-Leasing Corp. (Applicant), an Ohio corporation registered as a closed-end, management investment company under the Investment Company Act of 1940 (Act), has filed an application pursuant to section 8(f) of the Act for an order declaring that Applicant has ceased to be an investment company as defined in the Act. All interested persons are referred to the application on file with the Commission for a statement of the representations contained therein, which are summarized below.

Section 8(f) of the Act provides, in pertinent part, that when the Commission, upon application, finds that a registered investment company has ceased to be an investment company, it shall so declare by order which, if necessary for the protection of investors, may be made upon appropriate conditions, and upon the taking effect of such order the registration of such company shall cease to be in effect.

Section 3(a)(1) of the Act defines as an investment company a company which is or holds itself out as being engaged primarily, or proposes to engage primarily, in the business of investing, reinvesting or trading in securities.

Section 3(a)(3) of the Act further defines an investment company as a company which is engaged or proposes to engage in the business of investing, reinvesting, owning, holding, or trading in securities, and owns or proposes to acquire investment securities having a value exceeding 40 per centum of the value of such issuer's total assets (exclusive of Government securities and cash items) on an unconsolidated basis. For the purpose of section 3(a)(3) the term "investment securities" includes all securities except Government securities, securities issued by employees' securities companies, and securities issued by majority owned subsidiaries of the owner which are not investment companies.

Section 3(b)(2) of the Act excepts from the definition of an investment company, notwithstanding section 3(a)(3), any issuer which the Commission, upon application by such issuer, finds and by order declares to be primarily engaged in a business or businesses other than that of investing, reinvesting, owning, holding, or trading in securities, either directly, through majority-owned subsidiaries, or through controlled companies conducting similar types of business.

Applicant represents that it is not primarily engaged in and does not propose to primarily engage in the business of investing, reinvesting, owning, holding or trading in investment securities within the meaning of section 3(a)(1). Applicant further represents that, although it meets the definition of an investment company as defined in section 3(a)(3), it is primarily engaged through a controlled company in a business other than investing, reinvesting, owning, holding, or trading in investment securities within the meaning of section 3(b)(2).

At March 31, 1971, Applicant's total assets (less cash items) were valued at $692,081, of which the securities of three unaffiliated issuers constituted $99,085 and the securities of a single controlled company, Computer Resources, Inc. (Resources) constituted $581,910. Thus of total assets (less cash items) approximately 85 percent represented the securities of a single controlled company. For the year ended September 30, 1970, Applicant engaged in no securities transactions and had a net operating loss before Federal income taxes of $32,872. The only significant source of income expected to be available to Applicant is dividends paid by Resources.

Resources is an operating company actively engaged in the business of leasing electronic data processing equipment and peripheral devices. Applicant represents that it has been the motivating force in the control of Resources in the past and that it continues to assert a substantial influence on the policy decisions affecting its operations. Mr. Robert M. Disbro, President, Treasurer, and a Director of Applicant, was, with Mr. M. H. Emmerich and Mr. A. J. Rinaldi, one of the founders of Resources in 1967, and is currently a Director, Chairman of the Board of Directors and member of the executive committee of Resources. Applicant owns approximately 30 percent of the outstanding voting securities of Resources, and is the largest stockholder of that company. In addition, Mr. Disbro owns approximately 2 percent of the outstanding voting securities of Resources. While Mr. Emmerich and Mr. Rinaldi are Resources' principal operating officers, together they own less than the amount of stock owned by Applicant. There are several significant shareholder groups represented on Resources' eight-member board of directors, and the cooperation of the different groups has been essential. Applicant, through its representative, Mr. Disbro, has been a key figure in guiding Resources and keeping the board of directors working together as a control group of Resources. Mr. Disbro is called upon to consult with Resources on policy problems several times a week and receives daily financial information concerning the operations of Resources. The time spent by Mr. Disbro on the affairs of Resources is virtually the only corporate activity performed by Applicant, which has no full-time employees and is operated by Mr. Disbro on a part-time basis.

At a meeting held on April 21, 1971, the shareholders of Applicant voted, by unanimous decision of all those present and voting and those represented by proxy, in favor of a proposal that Applicant cease to be an investment company and seek an order of the Commission terminating its registration under the Act.

Notice is further given that any interested person may, not later than August 30, 1971, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request, and the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the Applicant at the address set forth above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12130 Filed 8-18-71;8:55 am]

[File No. 1-4692]

FAS INTERNATIONAL, INC.

Orders Suspending Trading

AUGUST 13, 1971.

The common stock, 2 cents par value and the 5 percent convertible subordinated debentures due 1989 of FAS International, Inc., being traded on the New York Stock Exchange, Inc., pursuant to provisions of the Securities Exchange Act of 1934 and all other securities of FAS International, Inc. being traded otherwise than on a national securities exchange; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such Exchange and otherwise than on

a national securities exchange is required in the public interest and for the protection of investors:

It is ordered, Pursuant to sections 15(c)(5) and 19(a)(4) of the Securities Exchange Act of 1934, that trading in such securities on the above mentioned exchange and otherwise than on a national securities exchange be summarily suspended, this order to be effective for the period August 15, 1971, through August 24, 1971.

By the Commission.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12131 Filed 8-18-71;8:55 am]

[812-2712]

FOUNDERS MUTUAL DEPOSITOR CORP. ET AL.

Notice of Application to Permit Offer of Exchange and for Exemption

AUGUST 13, 1971.

In the matter of Founders Mutual Depositor Corp., Founders Special Fund, Inc., Founders Growth Fund, Inc., and Founders Income Fund, Inc.

Notice is hereby given that Founders Mutual Depositor Corp. Sponsor), the Sponsor of Founders Mutual Fund (Founders) a unit investment trust registered under the Investment Company Act of 1940 (the Act), and Founders Special Fund, Inc. (Special), Founders Growth Fund, Inc. (Growth), and Founders Income Fund, Inc. (Income), all open-end investment companies registered under the Act (herein collectively referred to as "Applicants"), have filed an application pursuant to sections 6(c) and 11(c) of the Act for an order of the Commission permitting an offer of exchange and granting an exemption from section 22(d) of the Act, all as described below. All interested persons are referred to the application on file with the Commission for a statement of the representations made therein which are summarized below.

Founders was organized in 1938 pursuant to a trust agreement between the International Trust Co. (now by consolidation The First National Bank of Denver) (Trustee), the Sponsor, and the registered holders from time to time of Founders certificates. The agreement provides for the issuance of certificates under three plans, the Accumulative Plan, the Income Plan, and the Systematic Payment Plan. The Accumulative Plan and the Income Plan are single purchase plans calling for lump sum payments of $500 or more. Under the current Founders prospectus the maximum single purchase plan sales charge is 8.5 percent. The Systematic Plan is a long-term program which calls for 150 monthly payments. With respect to Systematic Plans sold prior to June 14, 1971, 50 percent of the first year's payments are deducted as a sales charge, and the sales charges after the first year range from 5 percent to 2 percent. With respect to Systematic Plans sold after June 14, 1971, a maximum of 20 percent of the first 3 years payments are deducted as sales charges. The trail rate sales charges on payments made under such plans after the first 3 years will range from 4 percent to 3 percent. Shares of Special Growth, and Income are all sold at a sales load of 8.5 percent, declining in steps thereafter on the basis of the amount of shares purchased.

The trust agreement requires that investments be made in equal dollar amounts in the common stock of 40 designated corporations. Purchases of this group of portfolio securities are made by the Trustee, at the direction of the Sponsor. The investment objectives of Founders is to seek long term growth of capital and income by using the principle of dollar cost averaging in a specified list of quality securities. Dividends are paid by Founders quarterly. Although Founders pays no management fee, it does pay a quarterly supervision and administration fee of three-sixteenths of 1 percent (three-quarters of 1 percent annually) of the aggregate value of its assets which is used to defray expenses incurred by Founders and the Trustee. In recent years, this fee has exceeded aggregate expenses, and the excess has therefore been returned under the terms of the trust agreement to Founders for distribution to investors.

Until 1967, the Sponsor's principal activities were acting as Sponsor and performing bookkeeping and administrative services for Founders. Since 1967 the Sponsor has become investment adviser and principal underwriter to Growth, Income, and Special Funds.

Growth is a diversified investment company with capital appreciation as its objective. Current dividend yield is a minor consideration in the selection of securities. As Growth's investment adviser, the Sponsor receives a management fee of one-half of 1 percent per year of Growth's assets up to $50 million with the fee scaled down as the size of its assets increase. It is expected that a new adviser agreement will be submitted for shareholder approval during 1971, calling for an annual adviser fee of a flat one-half of 1 percent of average daily net asset value. Income is also a diversified investment company. The investment objective is income and capital appreciation, and the current yield on a security is significant in the purchasing of securities for Income. The Sponsor, as investment adviser, receives a management fee of one-half of 1 percent per year of Income's assets up to $75 million with the fee scaled down as the size of Income's assets increases. Special's investment objective is capital appreciation. It intends to engage in short-term trading and may borrow in order to engage in leveraging. The Sponsor, for its investment advisory services, receives a fee based on the performance of Special as compared to the Standard and Poor's Index of 500 stocks. The annual fee may be as little as zero or as much as 4 percent of Special's average net assets. The Sponsor also acts as Sponsor of Founders Growth Plans for the Accumulation of Shares of Founders Growth Fund, Inc., a registered unit investment trust. These plans call for monthly payments over a 15-year period, which, after applicable deductions, are invested in shares of Growth.

Currently, shareholders of Special, Income, and Growth, on application and the payment of a service charge of $5 to the Sponsor per exchange, may exchange shares of their respective fund for shares of one of the other two funds on the basis of the relative net asset values per share at the time of exchange. Each exchange must involve at least $1,000, based on the per share net asset value of the fund which is being exchanged at the time of the transfer. Investors may exchange only into securities which may legally be sold in their State.

Applicants propose to enlarge this exchange privilege to include Founders in order to permit investors in Founders to exchange their certificates upon proper application and payment of the $5 service charge for shares of Special, Income, or Growth (which may be similarly exchanged for single payment Accumulative Plan or Income Plan Certificates of Founders) on the basis of the relative net asset values per share at the time of exchange. Each exchange of certificates of Founders held under the Accumulative or Income Payment Plan for shares of Special, Income, or Growth must involve at least $1,000 based on the per share net asset value of Founders at the time of the exchange. Each exchange of shares of Special, Income, or Growth for single payment Accumulative Plan or Income Plan Certificates of Founders must involve at least $1,000 based on the per share net asset value of the respective shares at the time of the exchange. In addition, holders of Founders noncompleted Systematic Payment Plans issued prior to June 14, 1971, would, after making the first 13 payments called for by their plans, be allowed thereafter to exchange their Founders certificate for shares of Special, Growth, or Income. In the case of plans sold on or after June 14, 1971, the exchange would be permitted only after completion of the first 3 years' payments. In both cases, additional investments up to the face amount of the surrendered Systematic Payment Plan could be made in the fund selected at the trial rate sales charges that would have been applicable to plan payments that would have been made if the Systematic Payment Plan had not been surrendered. Investors would be permitted to exchange only into securities which may legally be sold in their State.

The existence of the exchange privilege would be communicated to shareholders via the prospectuses of the four funds and in their periodic reports. On any exchange from Founders an application detached from the current prospectus of the fund into which the exchange is to be made will be required together with a form to be signed by the exchanging shareholder that indicates that the investor (1) has reviewed the investment objectives and policies of the fund selected, and finds them suitable, (2) has

received the current prospectus and latest report to shareholders of that fund, (3) understands that the fund selected pays a management fee to the Sponsor as investment adviser, whereas Founders pays no management fee, (4) understands that the exchange may subject the investor to taxable capital gains; and (5) in the case of noncompleted Systematic Payment Plans, understands his right to make additional payments at reduced sales charges. The form will also provide comparative data covering brokerage expenses, turnover rates, total operating expenses and performance.

Section 11(a) of the Act provides that it shall be unlawful for any registered open-end investment company or any principal underwriter for such a company to make or cause to be made an offer to the holder of a security of such company or of any other open-end company to exchange his security for a security in the same or another such company on any basis other than the relative net asset values of the respective securities to be exchanged, unless the terms of the offer have first been submitted to and approved by the Commission. Section 11(c), insofar as it is applicable, provides that irrespective of the basis of exchange, the provisions of subsection (a) shall be applicable to any offer of exchange of the securities of a registered open-end investment company for the securities of a registered unit investment trust or vice versa.

Applicants represent that the exchange privilege, if permitted, would offer significant economic advantages to Founders planholders and to shareholders of Income, Growth, or Special since they would be able to acquire shares of another fund with different investment objectives which might be more suitable to their current needs and desires without the imposition of a second sales charge.

Section 22(d) of the Act, insofar as it is applicable here, requires the shares of an open-end investment company to be sold at the public offering price of such shares as stated in the company's prospectus. An exemption from section 22(d) is necessary, therefore, to permit Special, Growth, and Income to permit eligible holders of Founders plans to acquire shares of Special, Growth, or Income in amounts equal to the balances remaining unpaid under their plans at the same sales loads as would have been applicable if they had completed such plans.

Section 6(c) of the Act provides that the Commission, by order upon application, may conditionally or unconditionally exempt any person or transaction from any provision or provisions of the Act, if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Applicants represent that it is appropriate that holders of Founders periodic payment plan certificates be permitted to acquire shares of Special, Growth, or Income to the extent of the balances remaining unpaid under their plans at the same sales loads as would have been applicable under such plans since such planholders previously paid sales loads at a front-end load rate based on the entire amount to be paid under the plans.

Notice is further given that any interested person may, not later than September 3, 1971, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon Applicants at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

By the Commission.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12132 Filed 8-18-71;8:55 am]

[70-5060]

MICHIGAN CONSOLIDATED GAS CO.

Notice of Proposed Issue and Sale of Notes to Banks

AUGUST 12, 1971.

In the matter of Michigan Consolidated Gas Co., 1 Woodward, Avenue, Detroit, Mich. 48226; notice of proposed issue and sale of notes to banks.

Notice is hereby given that Michigan Consolidated Gas Co. (Michigan), a gas utility subsidiary company of American Natural Gas Co., a registered holding company, has filed a declaration with this Commission pursuant to the Public Utility Holding Company Act of 1935 (Act), designating sections 6 and 7 thereof as applicable to the proposed transactions. All interested persons are referred to the declaration, which is summarized below, for a complete statement of the proposed transactions.

Michigan proposes to issue and sell, as funds are required, commencing in September 1971, pursuant to lines of credit, its unsecured promissory notes in an aggregate face amount not exceeding $30 million outstanding at any one time to the following banks in the respective amounts shown:

National Bank of Detroit, Mich.	$10,000,000
First National City Bank, New York, N.Y.	8,000,000
The Chase Manhattan Bank, New York, N.Y.	5,000,000
Manufacturers Hanover Trust Co., New York, N.Y.	4,000,000
Manufacturers National Bank of Detroit, Mich.	1,500,000
The Detroit Bank & Trust Co., Mich.	1,500,000
Total	30,000,000

Each note will be dated as of the date of issue, will mature August 31, 1972, and will bear interest at the prime rate in effect at First National City Bank on the date of each borrowing, which interest rate will be adjusted to the prime rate in effect at such bank at the beginning of each 90-day period subsequent to the date of the first borrowing. There is no commitment fee, and the notes may be prepaid at any time without penalty. In connection with the lines of credit, Michigan Consolidated is required to maintain compensating balances with the banks, the effect of which is to increase the effective interest cost by approximately 1½ percent above the prevailing prime rate (currently 6 percent).

Michigan proposes to use the proceeds from the sale of the proposed notes to finance, in part, its 1971 construction program estimated at $60 million. The filing states that Michigan contemplates that the notes will be retired with funds from long-term financing and funds generated internally.

Michigan Consolidated also intends to borrow from banks up to an additional $20 million pursuant to the exemption provided by section 6(b) of the Act and such funds will be used to partially finance the purchase of gas placed in underground storage. These borrowings will be paid as inventory gas is sold.

Fees and expenses incident to the proposed transactions are estimated at $1,500, including legal fees of $500. The declaration states that no approval or consent of any regulatory body other than this Commission is necessary for the consummation of the proposed transactions.

Notice is further given that any interested person may, not later than September 3, 1971, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said declaration which he desires to controvert; or he 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, Washington, D.C. 20549. A copy of such request should be served personally or by

mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the declarant at the above-stated address, and proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the declaration, as filed or as it may be amended, may be permitted to become effective as provided in Rule 23 of the general rules and regulations promulgated under the Act, or the Commission may grant exemption from such rules as provided in Rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] RONALD F. HUNT,
Acting Associate Secretary.

[FR Doc.71-12133 Filed 8-18-71;8:55 am]

INTERSTATE COMMERCE COMMISSION

ASSIGNMENT OF HEARINGS

AUGUST 16, 1971.

Cases assigned for hearing, postponement, cancellation or oral argument appear below and will be published only once. This list contains prospective assignments only and does not include cases previously assigned hearing dates. The hearings will be on the issues as presently reflected in the Official Docket of the Commission. An attempt will be made to publish notices of cancellation of hearings as promptly as possible, but interested parties should take appropriate steps to insure that they are notified of cancellation or postponements of hearings in which they are interested.

FD 26541, Amoskeag Company & Dumaines Control (Through Voting of Trusteed Stock) Maine Central Railroad Co., assigned September 14, 1971, in Grand Jury Room 330, Third Floor, 156 Federal Street, Portland, ME.

MC-C-7155, Gaston Feed Transports, Inc.—Investigation & Revocation of Certificates, now assigned Sept. 15, 1971, at Wichita, Kans., postponed indefinitely.

MC 106298 Sub 31, Ellis Trucking Co., Inc., assigned September 13, 1971 at Little Rock Ark., hearing canceled and application dismissed.

MC 124802 Sub 10, Curtis Womeldorf, doing business as Ace Motor Freight, assigned October 12, 1971, at the Offices of the Interstate Commerce Commission, Washington, D.C., instead of October 11, 1971.

MC 135312, Floyd W. Mensch, assigned October 12, 1971, at the Offices of the Interstate Commerce Commission, Washington, D.C., instead of October 11, 1971.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.71-12152 Filed 8-18-71;8:56 am]

[Drought Order No. 68 (Sub No. 3)]

CERTAIN DROUGHT AREAS IN NEW MEXICO

Transportation of Hay at Reduced Rates

In the matter of relief under section 22 of the Interstate Commerce Act.

Present: Dale W. Hardin, Vice Chairman, to whom the above entitled matter has been assigned for action thereon.

It appearing, that by reasons of drought conditions existing in certain portions of the State of New Mexico, hereinafter referred to as the disaster area, the Commission issued its Drought Order No. 68 and Subs Nos. 1 and 2, thereunder, under section 22 of the Interstate Commerce Act authorizing railroads subject to the Commission's jurisdiction to transport hay to the disaster area at reduced rates, and that such drought orders are indicated to expire August 15, 1971;

And it further appearing, that the Assistant Secretary of the U.S. Department of Agriculture has requested the Commission to enter an order extending the expiration dates of such orders to March 31, 1972:

It is ordered, That the expiration dates of August 15, 1971, appearing in the first ordering paragraphs of Drought Order No. 68 and Subs Nos. 1 and 2, thereunder, be, and they hereby are, extended to and include March 31, 1972.

It is further ordered, That in all other respects Drought Order No. 68 and Subs Nos. 1 and 2, thereunder, shall remain in full force and effect.

And it is further ordered, That notice to the affected railroads and the general public shall be given by depositing a copy of this order in the Office of the Secretary of the Commission and by filing a copy with the Director, Office of the Federal Register; and that copies be mailed to the Chairman of the Traffic Executive Association-Eastern Railroads, New York, N.Y.; the Chairman of the Southern Freight Association, Atlanta, Ga.; the Chairman of the Executive Committee, Western Railroads Traffic Association, Chicago, Ill.; the Vice President, Economics and Finance Department, Association of American Railroads, Washington, D.C.; and to the President of the American Short Line Railroad Association, Washington, D.C.

Dated at Washington, D.C., this 10th day of August 1971.

By the Commission, Vice Chairman Hardin.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.71-12151 Filed 8-18-71;8:56 am]

[Drought Order No. 66 (Sub No. 8)]

CERTAIN DROUGHT AREAS IN OKLAHOMA AND TEXAS

Transportation of Hay at Reduced Rates

In the matter of relief under section 22 of the Interstate Commerce Act.

Present: Dale W. Hardin, Vice Chairman, to whom the above entitled matter has been assigned for action thereon.

It appearing, that by reasons of drought conditions existing in certain portions of the States of Oklahoma and Texas, hereinafter referred to as the disaster area, the Commission issued its Drought Order No. 66 and Subs Nos. 1, 2, 3, 4, 5, 6, and 7 thereunder, under section 22 of the Interstate Commerce Act authorizing railroads subject to the Commission's jurisdiction to transport hay to the diaster area at reduced rates, and that such drought orders are indicated to expire September 30, 1971.

And it further appearing, that the Assistant Secretary of the U.S. Department of Agriculture has requested the Commission to enter an order extending the expiration dates of such orders to March 31, 1972.

It is ordered, That the varying expiration dates appearing in the first ordering paragraphs of Drought Order No. 66 and Subs Nos. 1, 2, 3, 4, 5, 6, and 7 be, and they hereby are extended and/or further extended to and including March 31, 1972.

It is further ordered, That in all other respects Drought Order No. 66 and Subs Nos. 1, 2, 3, 4, 5, 6, and 7 thereunder, shall remain in full force and effect.

And it is further ordered, That notice to the affected railroads and the general public shall be given by depositing a copy of this order in the Office of the Secretary of the Commission and by filing a copy with the Director, Office of the Federal Register; and that copies be mailed to the Chairman of the Traffic Executive Association-Eastern Railroads, New York, N.Y.; the Chairman of the Southern Freight Association, Atlanta, Ga.; the Chairman of the Executive Committee, Western Railroads Traffic Association, Chicago, Ill.; the Vice President, Economics and Finance Department, Association of American Railroads, Washington, D.C.; and to the President of the American Short Line Railroad Association, Washington, D.C.

Dated at Washington, D.C., this 10th day of August 1971.

By the Commission, Vice Chairman Hardin.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.71-12149 Filed 8-18-71;8:56 am]

[Drought Order No. 66 (Sub No. 9)]

CERTAIN DROUGHT AREAS IN TEXAS

Transportation of Hay at Reduced Rates

In the matter of relief under section 22 of the Interstate Commerce Act.

Present: Dale W. Hardin, Vice Chairman, to whom the above entitled matter has been assigned for action thereon.

It appearing, that by reasons of drought conditions existing in certain portions of the State of Texas, hereinafter referred to as the disaster area, the Assistant Secretary of the U.S. Department of Agriculture, has requested the

Commission to enter an order under section 22 of the Interstate Commerce Act authorizing railroads subject to the Commission's jurisdiction to transport hay to the disaster area at reduced rates:

It is ordered, That carriers by railroad participating in the transportation of hay to the counties of:

Bell.	Colorado.
Bosque.	Freestone.
Collins.	Wise.

all located in the State of Texas, referred to herein as the disaster area, be, and they are hereby, authorized under section 22 of the Interstate Commerce Act to establish and maintain until March 31, 1972, reduced rates for such transportation, the rates to be published and filed in the manner prescribed in section 6 of the Interstate Commerce Act except that they may be effective 1 day after publication and filing instead of 30.

It is further ordered, That the class of persons entitled to such reduced rates is hereby defined as persons designated as being in distress and in need of relief by the U.S. Department of Agriculture or by such State agents or agencies as may in turn be designated by the U.S. Department of Agriculture to assist in relieving the distress caused by the drought.

It is further ordered, That, during the period in which any reduced rates authorized by this order are effective the carriers may notwithstanding the provisions of section 4 of the Interstate Commerce Act, maintain higher rates to directly intermediate points and maintain through rates in excess of the aggregate of intermediate rates over the same routes if one or more of the factors of such aggregate of intermediate rates is a reduced rate established under the authority of this order.

It is further ordered, That any tariffs or tariff provisions published under the authority of this order shall explicitly so state, making reference to this order by number and date.

And it is further ordered, That, subject to the conditions in the succeeding paragraphs hereof, the use of reduced rates established by authority of this order may be conditioned upon the release by the shipper of the value of the commodity, which released value, in its relation to the invoice value of the property at time of shipment, shall be in the same percentage relation which the reduced rates bear to the rates which otherwise would apply.

And it is further ordered, That tariffs containing released rates filed under authority of this order shall show in connection with such rates the following notation:

The released value must be entered on shipping order and bill of lading in the following form:

"The agreed or declared value of the property is hereby specifically stated by the shipper to be not in excess of (show percent) of the invoice value of the property herein described."

If the shipper fails or declines to execute the above statement, shipments will not be accepted for transportation at the rates subject hereto. Rates published elsewhere in other tariffs lawfully filed with the Interstate Commerce Commission will apply in such a case. Rates herein published on released value have been authorized by the Interstate Commerce Commission in Drought Order No. 66 (Sub No. 9) of August 10, 1971.

And it is further ordered, That notice to the affected railroads and the general public shall be given by depositing a copy of this order in the Office of the Secretary of the Commission and by filing a copy with the Director, Office of the Federal Register; and that copies be mailed to the Chairman of the Traffic Executive Association-Eastern Railroads, New York, N.Y.; the Chairman of the Southern Freight Association, Atlanta, Ga; the Chairman of the Executive Committee, Western Railroads Traffic Association, Chicago, Ill.; the Vice President and Director, Bureau of Railway Economics, Association of American Railroads, Washington, D.C.; and to the President of the American Short Line Railroad Association, Washington, D.C.

Dated at Washington, D.C. this 10th day of August 1971.

By the Commission, Vice Chairman Hardin.

[SEAL] ROBERT L. OSWALD, *Secretary*.

[FR Doc.71-12150 Filed 8-18-71;8:56 am]

[Notice 349]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

AUGUST 16, 1971.

The following are notices of filing of applications for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131), published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date of notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 8744 (Sub-No. 6 TA), filed August 3, 1971. Applicant: CONSOLIDATED MOTOR EXPRESS, INC., Post Office Box 1160, 910 Grant Street, Bluefield, WV 24701. Applicant's representative: John Friedman, Post Office Box 426, Hurricane, WV 25526. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, commodities requiring special equipment and those injurious or contaminating to other lading, from points in Tazewell, Buchanan, Lee, Scott, Russell, Wise, and Dickenson Counties, Va., to North Tazewell, Va., with authority to combine with its present certificate at the common service points of North Tazewell, Va., and to interline with connecting carriers at Bluefield, W. Va., for the performance of a through movement, for 180 days. Supporting shippers: The Pittston Co. Coal Group, Dante, Va. 24237. Attention: E. L. Hillman, Assistant Manager of Purchasing; Superior-Sterling Co., Bluefield, W. Va. 24701. Attention: Ray E. Ratliff, President; Bluefield Hardware Co., Post Office Box 209, Bluefield, W. Va. 24701. Attention: R. R. McLaughlin, President; Bluefield Supply Co., Bluefield, W. Va. 24701. Attention: Frank T. Hancock, Vice-President and General Manager; Texaco, Inc., Bluefield, W. Va. 24701. Attention: R. G. Miller, Agent. Send protests to: H. R. White, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 3108 Federal Office Building, 500 Quarrier Street, Charleston, WV 25301.

No. MC 50307 (Sub-No. 59 TA), filed August 6, 1971. Applicant: INTERSTATE DRESS CARRIERS, INC., 247 West 35th Street, New York, NY 10001. Applicant's representative: Arthur Liberstein, 30 Church Street, New York, NY 10007. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Wearing apparel*, on hangers, from Bethlehem, Pa., to Stratford, Conn., for 150 days. Supporting shipper: Warner Lingerie, 250 West River Street, Bethlehem, PA 18018. Send protests to: Paul W. Assenza, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 26 Federal Plaza, New York, NY 10007.

No. MC 52704 (Sub-No. 85 TA), filed August 3, 1971. Applicant: GLENN MCCLENDON TRUCKING COMPANY, INC., Post Office Drawer H, Opelika Highway, LaFayette, AL 36862. Applicant's representative: Archie B. Culbreth, 1252 West Peachtree Street NW., Suite 417, Atlanta, GA 30309. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs*, prepared or canned, other than frozen (except in bulk), from LaFayette and New Iberia, La., to points in Alabama, Arkansas, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, and Tennessee, for 180 days. Supporting shipper: B. F. Trappey's Sons, Inc., Post Office Box 400, New Iberia, LA 70560. Send protests to: Clifford W. White, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 814-2121 Building, Birmingham, Ala. 35203.

No. MC 60437 (Sub-No. 5 TA), filed August 10, 1971. Applicant: EDGAR J. MASON, doing business as MASON'S

TRANSFER, Post Office Box 126, Inwood, WV 25428. Applicant's representative: Anthony C. Vance, 1111 E Street NW., Washington, DC 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs, and supplies used in the foodstuff business*, between Biglerville and Gardners, Pa., and Inwood, W. Va., on the one hand, and, on the other, points in Delaware, Indiana, Kentucky, Maryland, New Jersey, New York, Ohio, Pennsylvania, Virginia, West Virginia, and the District of Columbia, for 180 days. Supporting shipper: Musselman Fruit Products, Division of Pet, Inc., Biglerville, Pa. 17307. Send protests to: District Supervisor Robert D. Caldwell, Interstate Commerce Commission, Bureau of Operations, 12th and Constitution Avenue NW., Washington, DC 20423.

No. MC 99284 (Sub-No. 5 TA), filed August 11, 1971. Applicant: SULLIVAN'S MOTOR DELIVERY, INC., 711 South First Street, Milwaukee, WI 53204. Applicant's representative: Richard W. Darrow (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities*, in shipments weighing less than 50 pounds per shipment and not more than 108 inches in circumference, between the Chicago industrial commercial and terminal area as defined in the Illinois Motor Carrier of Property Act, section 2, paragraph 15, the commercial zones of Waukegan, North Chicago, Lake Bluff, Lake Forest, Highland Park, Ill., and the commercial zones of Kenosha, Racine, Milwaukee, West Bend, Fond du Lac, Oshkosh, Neenah, Menasha, Appleton, De Pere, Green Bay, Two Rivers, Manitowoc, Sheboygan, Port Washington, Cedarburg, Grafton, Wis., for 180 days. NOTE: Applicant indicated it intends to tack the authority applied for with all points listed in its scope of operation. Supported by: There are approximately 112 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 103993 (Sub-No. 652 TA) filed August 6, 1971. Applicant: MORGAN DRIVE AWAY, INC., 2800 West Lexington Avenue, Elkhart, IN 46514. Applicant's representative: Ralph H. Miller (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Buildings*, in sections, on undercarriages, from Hickory Grove, S.C., to points in the United States east of the Mississippi River (except Minnesota and Louisiana), for 180 days. Supporting shipper: Andrews-Gaddy Industries, Inc., Post Office Box 218, Hickory Grove, SC 29717. Send protests to: Acting District Supervisor John E. Ryden, Bureau of Operations, Interstate Commerce Commission, Room 204, 345 West Wayne Street, Fort Wayne, IN 46802.

No. MC 107295 (Sub-No. 541 TA), filed August 9, 1971. Applicant: PRE-FAB TRANSIT CO., Post Office Box 146, 100 South Main Street, Farmer City, IL 61842. Applicant's representative: Bruce J. Kinnee (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel pallet racks and accessories* used in the installation thereof, from the plantsite of Speedrack, Inc., at Quincy and Rock Island, Ill., to Memphis, Tenn., for 60 days. Supporting shipper: Robert E. Tofall, Traffic Manager, Speedrack, Inc., Skokie, Ill. 60076. Send protests to: Harold C. Jolliff, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 325 West Adams Street, Room 476, Springfield, IL 62704.

No. MC 108207 (Sub-No. 324 TA), filed August 9, 1971. Applicant: FROZEN FOOD EXPRESS, 318 Cadiz, Post Office Box 5888, 75207, Dallas TX 75222. Applicant's representative: J. B. Ham (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Candy*, from Dallas, Tex., to points in Oklahoma, for 150 days. Supporting shipper: Deran Confectionery Co., Inc., 4906 Cash Road, Dallas, TX 75247. Send protests to: District Supervisor E. K. Willis, Jr., Interstate Commerce Commission, Bureau of Operations, 1100 Commerce Street, Room 13C12, Dallas, TX 75202.

No. MC 110098 (Sub-No. 116 TA), filed August 9, 1971. Applicant: ZERO REFRIGERATED LINES, 1400 Ackerman Road, Post Office Box 20380, San Antonio, TX 78220. Applicant's representative: T. W. Cothren (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts, and packinghouse products*, as described in sections A and C of appendix 1 to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk), from the plantsite and storage facility of Swift Fresh Meats Co., Tolleson, Ariz., to points in Arkansas, Louisiana, and Mississippi, for 180 days. Supporting shipper: Swift Fresh Meats Co., Distribution Department, 115 West Jackson Boulevard, Chicago, IL 60604. Send protests to: Richard H. Dawkins, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 301 Broadway, Room 206, San Antonio, TX 78205.

No. MC 121142 (Sub-No. 9 TA), filed August 5, 1971. Applicant: J & G EXPRESS, INC., Post Office Box 2069, Jackson, MS 39209. Applicant's representative: Jerry Blount, Post Office Box 2366, Jackson, MS 39205. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk and those requiring special equipment), from Jackson, Miss., to Canton and Flora, Miss., from Jackson to Canton over U.S. Highway 51 and/or I–55, and return; and from Jackson, Miss., to Flora, Miss., over U.S. Highway 49 and return serving Jackson, Canton, and Flora, Miss., for 180 days. NOTE: Applicant intends to tack with certificate MC–121142 and to interline at Jackson and Hardy Station, Miss. Supported by: There are approximately 20 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. Send protests to: Alan C. Tarrant, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 212, 145 East Amite Building, Jackson, Miss. 39201.

No. MC 128085 (Sub-No. 1 TA), filed August 9, 1971. Applicant: JOHN NOVAK, Route No. 1, Box 11, Laona, WI 54541. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Forest products* (except commodities in bulk, and those commodities which because of size or weight require special equipment), from the plantsites of Connor Forest Industries located in the States of Michigan and Wisconsin to points located on and east of the western boundaries of North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, and Texas; and (2) *materials and supplies* used in the manufacturing and distribution of above on return. Operations herein are limited to a transportation service to be performed under a continuing contract or contracts with Connors Forest Industries, for 180 days. Supporting shipper: Connor Forest Industries, 131 Thomas Street, Wausau, WI 54401 (T. M. Bennett, Corporate Traffic Manager). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 129039 (Sub-No. 7 TA), filed August 9, 1971. Applicant: JACOBY TRANSPORT SYSTEM, INC. 4754 James Street, Philadelphia, PA 19137. Applicant's representative: Paul Ribner, Suite 450, 106 South 16th Street, Philadelphia, PA 19102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Ice cream*, in packages and cartons, from the plantsites of the Dolly Madison Ice Cream Co., Inc., Philadelphia, Pa., to points in Rhode Island and Massachusetts; and (2) *materials and food products*, from points in Massachusetts and Rhode Island to the plantsites of the Dolly Madison Ice Cream Co., Inc., Philadelphia, Pa., for 180 days. Supporting shipper: Dolly Madison Ice Cream Co., Inc., Fourth and Poplar Streets, Philadelphia, PA 19123. Send Protests to: F. W. Doyle, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1518 Walnut Street, Room 1600, Philadelphia, PA 19102.

No. MC 135865 TA, filed August 9, 1971. Applicant: APPLEGATE DRAYAGE COMPANY, 325 North Fifth Street, Sacramento, CA 95812. Applicant's representative: Bertram S. Silver, 140 Montgomery Street, San Francisco, CA 94104. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, between all points on or within 10 miles of the following routes: (1) California Highway 70, between Sacramento and Vinton, Calif., except no local service is authorized at points on California Highway 70 between Sacramento and Jarbo Gap, Calif.; and (2) California Highway 89 at the point of intersection with California Highway 70 and Greenville and unnumbered highways diverging from California Highway 89 at Greenville and at or near Crescent Mills to Taylorsville, this being the nature of a loop operation; returning over the same regular routes in the reverse direction, carrier may use any and all streets, highways, and roads for operating convenience to perform the above service, for 180 days. Supported by: There are approximately 15 statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. Send protests to: Wm. E. Murphy, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 450 Golden Gate Avenue, Box 36004, San Francisco, CA 94102.

No. MC 135866 TA, filed August 5, 1971. Applicant: JACK L. MASSENDER, doing business as ZILLAH HAULING SERVICE, 6502 North Pittsburg, Spokane, WA 99207. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Building materials*, between points in Washington and Idaho, Oregon, Montana, and California, for 180 days. Supporting shippers: Artistic Iron Works, Inc., East 23 Montgomery, Spokane, WA 99207.; N. C. Miller Lumber Co., Inc., Cle Elum, Wash.; Savage Wholesale Building Materials, East 3229 Ferry Avenue, Spokane, WA 99220. Send protests to: E. J. Casey, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 6130 Arcade Building, Seattle, WA 98101.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12153 Filed 8-18-71;8:56 am]

[Notice 734]

MOTOR CARRIER TRANSFER PROCEEDINGS

AUGUST 16, 1971.

Application filed for temporary authority under section 210a(b) in connection with transfer application under section 212(b) and Transfer Rules, 49 CFR Part 1132:

No. MC-FC-73071. By application filed August 10, 1971, AGGREGATE TRANSPORT, INC., 1883 Dixwell Avenue, Hamden, Conn., seeks temporary authority to lease the operating rights of CAYUGA SERVICE, INC., Post Office Box 74, South Lansing, NY, under section 210a (b). The transfer to AGGREGATE TRANSPORT, INC., of the operating rights of CAYUGA SERVICE, INC., is presently pending.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12154 Filed 8-18-71;8:56 am]

FOURTH SECTION APPLICATION FOR RELIEF

AUGUST 13, 1971.

Protests to the granting of an application must be prepared in accordance with rule 1100.40 of the general rules of practice (49 CFR 1100.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 42261—*Corn from Points in Iowa.* Filed by Western Trunk Line Committee, agent (No. A2647), for and on behalf of the Chicago and North Western Railway Co. Rates on corn (not popcorn), in bulk, in carloads, as described in the application, from points in Iowa, to Cedar Rapids and Clinton, Iowa.

Grounds for relief—Carrier competition.

Tariff—Item 4015-B of supplement 40 to Western Trunk Line Committee, agent, tariff ICC A-4702. Rates are published to become effective on September 15, 1971.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12028 Filed 8-18-71;8:46 am]

[Notice 64]

MOTOR CARRIER APPLICATIONS AND CERTAIN OTHER PROCEEDINGS

AUGUST 13, 1971.

The following publications are governed by the new special rule 247 of the Commission's rules of practice, published in the FEDERAL REGISTER, issue of December 3, 1963, which became effective January 1, 1964.

The publications hereinafter set forth reflect the scope of the applications as filed by applicant, and may include descriptions, restrictions, or limitations which are not in a form acceptable to the Commission, authority which ultimately may be granted as a result of the applications here noticed will not necessarily reflect the phraseology set forth in the application as filed, but also will eliminate any restrictions which are not acceptable to the Commission.

MOTOR CARRIERS OF PROPERTY

No. MC 80389 (Sub-No. 2) (Republication), filed February 4, 1970. Applicant: RUSSELL E. HARTHCOCK, doing business as ACTION MURRAY VAN LINES, 1855 West Hovey, Springfield, MO 65804. Applicant's representative: John E. Burrus, Jr., Seventh Floor, Central Trust Building, Jefferson City, MO 65101. A decision and order of the Commission, Review Board Number 3, dated July 13, 1971, and served August 3, 1971, finds: that the present and future public convenience and necessity require operation by applicant, in interstate or foreign commerce, as a common carrier by motor vehicle, over irregular routes, of meats, meat products, and meat byproducts, and articles distributed by meat packinghouses as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, (a) from points in Greene County, Mo., to points in Madison and St. Clair Counties, Ill., Miami, Linn, Bourbon, Crawford, and Cherokee Counties, Kans.; and Madison, Carroll, Boone, Marion, Searcy, and Baxter Counties, Ark., and Miami, Okla.; (b) between points in Greene County, Mo., on the one hand, and, on the other, points in Missouri; (c) from points in Madison and St. Clair Counties, Ill., to points in Madison, Carroll, Boone, Marion, Searcy, and Baxter Counties, Ark., and Vernon, Barton, Jasper, Newton, McDonald, Barry, Lawrence, Dade, Cedar, St. Clair, Hickory, Polk, Greene, Stone, Taney, Christian, Webster, Dallas, Camden, Laclede, Wright, Douglas, Ozark, Howell, Texas, Pulaski, New Madrid, Dunklin, Pemiscot, Mississippi, Stoddard, Butler, Ripley, Oregon, Shannon, Reynolds, Bollinger, Scott, Perry, Cape Girardeau, Ste. Genevieve, and Carter Counties, Mo.; and (d) from St. Louis, Mo., and points in St. Louis County, Mo., to points in Madison, Carroll, Boone, Marion, Searcy, and Baxter Counties, Ark.; Linn, Bourbon, Crawford, and Cherokee Counties, Kans., and Miami, Okla.; restricted in each instance to the transportation of shipments originating at the named origins and destined to the named destinations. Because it is possible that other persons who may have relied upon the notice of the application as published in the FEDERAL REGISTER may have an interest in and would be prejudiced by the lack of proper notice, a notice of the authority actually granted applicant will be published in the FEDERAL REGISTER and issuance of a certificate in this proceeding will be withheld for a period of 30 days from the date of such publication, during which period any proper party in interest may file a petition to reopen or for other appropriate relief setting forth in detail the precise manner in which it has been so prejudiced.

No. MC 106919 (Sub-No. 3) (Republication), filed March 9, 1971, published in the FEDERAL REGISTER issue of April 1, 1971, and republished this issue. Applicant: A. L. CHIPMAN, doing business as GOODWIN MOVING AND STORAGE COMPANY, 623 Broadway, Vallejo, CA 94590. Applicant's representative: John Paul Fischer, 140 Montgomery Street, San Francisco, CA 94104. An order of

the Commission, Operating Rights Board, dated July 12, 1971, and served August 9, 1971, finds; that the present and future public convenience and necessity require operation by applicant, in interstate or foreign commerce, as a common carrier by motor vehicle, over irregular routes, of used household goods between points in Alameda, Contra Costa, Marin, Sonoma, Lake, Napa, Yolo, San Francisco, Sacramento, Solano, San Joaquin, Mendocino, San Mateo, Santa Clara, Stanislaus, Calaveras, and Tuolumne Counties, Calif., restricted to the transportation of traffic having a prior or subsequent movement, in containers, beyond the points authorized and further restricted to the performance of pickup and delivery service in connection with packing, crating and containerization or unpacking, uncrating and decontainerization of such traffic. That since it is possible that other parties who have relied upon the notice in the FEDERAL REGISTER of the application as originally published may have an interest in and would be prejudiced by the lack of proper notice of the grant of authority without the requested limitation in our findings herein, a notice of the authority actually granted will be published in the FEDERAL REGISTER and issuance of the certificate in this proceeding will be withheld for a period of 30 days from the date of such publication, during which period any proper party in interest may file an appropriate petition for leave to intervene in the proceeding setting forth in detail the precise manner in which it has been prejudiced.

No. MC 107478 (Sub-No. 13) (Republication), filed January 27, 1971, published in the FEDERAL REGISTER issue of February 19, 1971, and republished this issue. Applicant: OLD DOMINION FREIGHT LINE, a corporation, Box 1189, High Point, NC 27261. Applicant's representative: Francis W. McInerny, 1000 16th Street NW., Washington, DC 20036. An order of the Commission, Operating Rights Board, dated June 30, 1971, and served July 20, 1971, finds: that the present and future public convenience and necessity require operation by applicant, in interstate or foreign commerce, as a common carrier, by motor vehicle, over irregular routes, of dairy products, and fruit drinks, from High Point, N.C., to points in Virginia. That because it is possible that other parties who have relied upon the notice of the application as published, may have an interest in and would be prejudiced by lack of proper notice of the authority described in the findings of this order, a notice of the authority actually granted will be published in the FEDERAL REGISTER and issuance of a certificate in this proceeding will be withheld for a period of 30 days from the date of such publication, during which period any proper party in interest may file an appropriate petition for leave to intervene or other appropriate pleading setting forth in precise detail the manner in which it has been so prejudiced.

APPLICATIONS FOR CERTIFICATES OR PERMITS WHICH ARE TO BE PROCESSED CONCURRENTLY WITH APPLICATIONS UNDER SECTION 5 GOVERNED BY SPECIAL RULE 240 TO THE EXTENT APPLICABLE

No. MC 35320 (Sub-No. 126), filed July 21, 1971. Applicant: T.I.M.E.-DC, INC., 2598 74th Street, Post Office Box 2550, Lubbock, TX 79408. Applicant's representatives: Frank M. Garrison, Post Office Box 2550, Lubbock, TX 79408 and Carl L. Steiner, 39 South LaSalle Street, Chicago, IL 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except classes A and B explosives, household goods as defined by the Commission, and commodities in bulk, between points in that area in the State of Illinois beginning at the Illinois-Wisconsin State line and junction Illinois Highway 31; thence along Illinois Highway 31 to junction Illinois Highway 173; thence along Illinois Highway 173 to junction Illinois Highway 47; thence along Illinois Highway 47, serving Woodstock, to junction Illinois Highway 176; thence along Illinois Highway 176 to junction Illinois Highway 23; thence along Illinois Highway 23, serving Genoa, Sycamore, and De Kalb, to junction U.S. Highway 30; thence east along U.S. Highway 30 to Hinckley; thence south over unnumbered highway via Sandwich, Millington, Newark, and Lisbon to junction with Illinois Highway 47; thence southerly along Illinois Highway 47 to junction Illinois Highway 113; thence easterly along Illinois Highway 113 to the Will County-Kankakee County line; thence northerly along the Will County-Kankakee County line to its intersection with Illinois Highway 102; thence easterly along Illinois Highway 102 to junction U.S. Highway 54 near Bradley; thence along U.S. Highway 54 to junction unnumbered highway approximately 4 miles north of Bradley; thence east over unnumbered highway via St. George to junction Illinois Highway 1; thence south on Illinois Highway 1 to junction Illinois Highway 114; thence east along Illinois Highway 114 to the Illinois-Indiana State line serving points on and within said boundary. NOTE: Applicant states it will tack at Chicago and the Chicago, Ill., commercial zone with presently held authority to perform a through service. Common control may be involved. The instant application is a matter directly related to No. MC-F-11247, published in the FEDERAL REGISTER issue of August 4, 1971. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 124947 (Sub-No. 12), filed July 14, 1971. Applicant: MACHINERY TRANSPORTS, INC., 608 Cass Street, Post Office Box 2338, East Peoria, IL 61611. Applicant's representative: Max G. Morgan, 600 Leininger Building, Oklahoma City, Okla. 73112. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities*, the transportation of which because of size or weight requires the use of special equipment, and related articles and supplies when their transportation is identical to the transportation of commodities which by reason of size or weight require special equipment, between points in Illinois. NOTE: The foregoing is in lieu of Heavy Machinery and property of unusual weight, length, and width to or from any point or points within the State of Illinois. Applicant states that it will be able to tack its authority in Williamson, Saline, and Franklin Counties, Ill., to this requested authority, and to retack to its base authority providing a through service between Ohio, Indiana, and Kentucky, on the one hand, and on the other, points in Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming, and Arkansas, and also Beloit, Wis. This application is a matter directly related to MC-F-11235, published in the FEDERAL REGISTER issue of July 28, 1971. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

APPLICATIONS UNDER SECTIONS 5 AND 210a(b)

The following applications are governed by the Interstate Commerce Commission's special rules governing notice of filing of applications by motor carriers of property or passengers under sections 5(a) and 210a(b) of the Interstate Commerce Act and certain other proceedings with respect thereto (49 CFR 1.240).

MOTOR CARRIERS OF PROPERTY

Nos. MC-F-10690 and MC F-10758. (Supplement) (McKEE LINES, INC.—Purchase (Portion)—BILYEU REFRIGERATED TRANSPORT CORP.), published in the December 31, 1969, and February 26, 1970, issue of the FEDERAL REGISTER respectively. By supplement filed August 5, 1971, WORSTER-MICHIGAN, INC., join in as party applicant in control of the applications.

No. MC-F-10911. (Supplement) (KATUIN BROS. INC.—Purchase (Portion)—JACK LINE TRUCK LINE, INC.), published in the August 12, 1970, issue of the FEDERAL REGISTER (35 F.R. 12817). Approved by report and order of Review Board 5, on June 28, 1971. Conditioned upon joinder by ALLAN KATUIN AND WALTER KATUIN as party applicants. Petition filed August 2, 1971, by said individuals to be joined in the application.

No. MC-F-11212. (Correction) (GALLATIN-PORTLAND FREIGHT LINES, INC.—Purchase—ROBERT H. BRADSHAW, doing business as HARTSVILLE FREIGHT COMPANY), (of control of such rights through the purchase), published in the June 30, 1970, issue of the FEDERAL REGISTER (35 F.R. 12339). Prior notice should have read. GALLATIN-PORTLAND FREIGHT LINES, INC.—Lease—ROBERT H. BRADSHAW, doing business as HARTSVILLE FREIGHT COMPANY, and of control of such rights through the transaction.

No. MC-F-11240 (NESTOR BROS., INC.—Purchase (Portion)—THRUWAY

FREIGHT LINES, INC.), published in the July 28, 1971, issue of the FEDERAL REGISTER (36 F.R. 13964). Application filed August 9, 1971, for temporary authority under section 210a(b).

No. MC-F-11258. Authority sought for purchase by DEHART MOTOR LINES, INC., Highway 70W, Conover, N.C. 28613, of a portion of the operating rights of D & D TRUCKING COMPANY, INC., Highway 70W, Conover, N.C. 28613, and for acquisition by HAWTHORNE AVIATION, Post Office Box 10005, Charleston, SC 29411, of control of such rights through the purchase. Herbert Burstein, 30 Church Street, New York, NY 10007. Operating rights sought to be transferred: General commodities except cement, commodities of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment; (1) between points in Catawba, Iredell, McDowell, Alexander, Wilkes, Burke, Lincoln, Caldwell, and Gaston Counties, N.C.; and (2) between points in the counties in (1) above, on the one hand, and, on the other, points in North Carolina. Vendee is authorized to operate as a *common carrier* in North Carolina, New Jersey, New York, Pennsylvania, Virginia, Delaware, Maryland, and South Carolina. Application has not been filed for temporary authority under section 210a(b). NOTE: Certificate in Docket No. MC-99644 Sub-2, has not yet been issued.

No. MC-F-11259. Authority sought for merger into TRANS-WESTERN EXPRESS, LTD., 48 East 56th Avenue, Denver, CO 80216, of the operating rights and property of DENVER-LARAMIE-WALDEN TRUCK LINE, INC., 48 East 56th Avenue, Denver, CO 80216, and for acquisition by PAUL D. AMEN, MARCIA M. AMEN, FLOYD A. HENRIKSON, CLAIRE C. HENRIKSON, A. GENE HOOD AND PAULINE C. HOOD, all of Denver, Colo. 80216, of control of such rights and property through the transaction. Applicants' attorney: John P. Thompson, 450 Capitol Life Building, Denver, Colo. 80203. Operating rights sought to be merged: *General commodities*, except those of unusual value, classes A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading, as a *common carrier*, over regular routes, between Denver, Colo., and Laramie, Wyo., and the intermediate points of Fort Collins, Colo., and those between Fort Collins and Laramie, without restriction: Lafayette, Longmont, Berthoud, and Loveland, Colo., restricted to traffic moving to or from Laramie, Wyo.; *general commodities*, excepting, among others, classes A and B explosives, household goods and commodities in bulk, between Loveland, Colo., on the one hand, and, on the other, Denver, Colo.; *general commodities*, except those of unusual value, classes A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, over an alternate route for operating convenience only, between Fort Collins, Colo., on the one hand, and, on the other, junction U.S. Highway 34 and Colorado Highway 185, with service at junction U.S. Highway 34 and Colorado Highway 185 for the purpose of joinder only. TRANS-WESTERN EXPRESS, LTD., is authorized to operate as a *common carrier* in Colorado, Wyoming, and Nebraska. Application has not been filed for temporary authority under section 201a(b).

No. MC-F-11260. Authority sought for purchase by OKLAHOMA BORDER EXPRESS, INC., 903 South Y Street, Fort Smith, AR 72901, of the operating rights and property of BOB MENDENHALL, doing business as OKLAHOMA BORDER EXPRESS, 903 South Y Street, Fort Smith, AR 72901, and for acquisition by ROBERT L. MENDENHALL, also of Fort Smith, Ark. 72901, of control of such rights and property through the purchase. Applicant's attorney: Tom Harper, Jr., Post Office Box 43, Fort Smith, AR 72901. Operating rights sought to be transferred: *General commodities*, excepting, among others, classes A and B explosives, household goods and commodities in bulk, as a *common carrier*, over regular routes, between Sallisaw, Okla., and Fort Smith, Ark., serving all intermediate points and the off-route point of Hanson, Okla., between Sallisaw, and Vian, Okla., serving all intermediate points, between Vian and Eufaula, Okla., serving the intermediate points of Gore, Warner, and Checotah, Okla., and the off-route point of Webbers Falls, Okla., serving the sites of Robert S. Kerr Lock and Dam, and Webbers Falls Lock and Dam as off-route points in connection with carrier's presently-authorized operations between Fort Smith, Ark., and Eufaula, Okla., and between Checotah and Prague, Okla., between Eufaula, Okla., junction U.S. Highway 62 and 75 at or near Henryetta, Okla., serving all intermediate points, between Fort Smith, Ark., and Marble City, Okla., serving the intermediate points of Roland, Gans, Short Mountain Damsite, and Sadie, Okla.; *general commodities*, except those of unusual value, classes A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading, between Oklahoma City, and Prague, Okla., serving all intermediate points, but restricted against the transportation of traffic (1) originating at Oklahoma City, Okla.; and (2) destined to Henryetta, Okla., and points in its commercial zone as defined by the Commission, Weleetka and Wetumka, Okla., and intermediate points on the said route, or originating at the points specified in (2) and destined to Oklahoma City, Okla. OKLAHOMA BORDER EXPRESS, INC., holds no authority from this Commission. However, it is affiliated with PARIS MOTOR FREIGHT, INC., 903 South Y Street, Fort Smith, AR 72901, which is authorized to operate as a *common carrier*, in Arkansas. Application has not been filed for temporary authority under section 210a(b).

No. MC-F-11262. Authority sought for purchase by CONSOLIDATED FREIGHTWAYS CORPORATION OF DELAWARE, 175 Linfield Drive, Menlo Park, CA 94025, of a portion of the operating rights of LEWISBURG TRANSFER COMPANY, INC., Post Office Box 403, Lewisburg, TN 37091, and for acquisition by CONSOLIDATED FREIGHTWAYS, INC., 601 California Street, San Francisco, CA 94108, of control of such rights through the purchase. Applicants' attorneys: Eugene T. Liifpfert, 1660 L Street, NW., Washington, DC 20036, Robert C. Stetson, 175 Linfield Drive, Menlo Park, CA 94025, and David Axelrod, 39 South La Salle Street, Chicago, IL 60603. Operating rights sought to be transferred: *General commodities*, excepting among others, classes A and B explosives, household goods and commodities in bulk as a *common carrier* over regular routes, between Nashville, Tenn., and Fayetteville, Tenn., serving all intermediate points south of Shelbyville, Tenn., between Fayetteville, Tenn., and Ardmore, Tenn., serving all intermediate points, between Nashville, Tenn., and Lexington, Ky., between Ardmore, Tenn., and Birmingham, Ala., serving no intermediate, between Lexington, Ky., and Wheeling, W. Va., serving Parkersburg, W. Va., as an intermediate point, over two alternate routes, with restrictions. Vendee is authorized to operate as a *common carrier* in California, Oregon, Washington, Illinois, Minnesota, Wisconsin, Montana, Colorado, Utah, Wyoming, Idaho, Indiana, Nevada, Ohio, Iowa, Michigan, Arizona and Kansas, Maryland, North Dakota, South Carolina, Georgia, Alabama, Kentucky, North Carolina, New York, Massachusetts, Oklahoma, Missouri, Texas, Louisiana, Pennsylvania, South Dakota, New Mexico, Nebraska, West Virginia, Mississippi, New Jersey, Connecticut, Alaska, and the District of Columbia. Application has been filed for temporary authority under section 210a (b).

MOTOR CARRIER OF PASSENGERS

No. MC-F-11261. Authority sought for purchase by NORTH STAR LINE, INC., 341 Ellsworth SW., Grand Rapids, MI 49502, of a portion of the operating rights of SHORT WAY LINES, INC., 49 North Erie Street, Toledo, OH 43604, and for acquisition by WILLIAM W. POST, JENNIE R. POST AND LAURENCE E. POST, all of Grand Rapids, Mich. 49502, of control of such rights through the purchase. Applicants' attorneys: William B. Elmer, 22644 Gratiot Avenue, East Detroit, MI 48021 and Walter E. Apple, 405 Madison Avenue, Toledo, OH 43604. Operating rights sought to be transferred: Passengers and their baggage, express, and newspapers in the same vehicle with passengers, as a common carrier, over regular routes, between Lansing, Mich., and Toledo, Ohio serving all intermediate points, from Lansing over U.S. Highway 127 to junction U.S. Highway 127 Business Route north of

Jackson, Mich., thence over U.S. Highway 127 Business Route through Jackson to junction U.S. Highway 127, thence over U.S. Highway 127 to junction U.S. Highway 223, thence over U.S. Highway 223 to junction U.S. Highway 223 Business Route west of Adrian, Mich., thence over U.S. Highway 223 Business Route through Adrian to junction U.S. Highway 223, thence over U.S. Highway 223 to Toledo, Ohio, and return over the same route, from Lansing over U.S. Highway 127 to Jackson, and return over the same route, between Van Wert, Ohio, and Jackson, Mich., serving all intermediate points, from Van Wert, over U.S. Highway 127 to Jackson, and return over the same route, between Rome Center, Mich., and junction U.S. Highways 223 and 127, serving all intermediate points, from Rome Center over U.S. Highway 223 to junction U.S. Highway 127, and return over the same route, between Adrian, Mich. and Rome Center, Mich., serving all intermediate points;

From Adrian over U.S. Highway 223 to Rome Center, and return over the same route, (first portion), between Toledo, Ohio and Lansing, Mich., serving all intermediate points, from Toledo over U.S. Highway 223 to Adrian, Mich., between junction U.S. Highway 127 and U.S. Highway 127 Business Route north of Jackson, Mich., and junction U.S. Highway 127 south of Jackson, Mich., serving all intermediate points, from junction U.S. Highway 127 and U.S. Highway 127 Business Route, over U.S. Highway 127 to junction U.S. Highway 127 and U.S. Highway 127 Business Route, and return over the same route, between junction U.S. Highway 127 and Interstate Highway 94 (U.S. Highway 12), and junction U.S. Highway 127 and Michigan Highway 50 (Jackson, Mich., bypass), serving all intermediate points, from junction U.S. Highway 127 and Interstate Highway 94 over U.S. Highway 127 to junction Michigan Highway 50, and return over the same route, between junction U.S. Highway 223 and U.S. Highway 223 Businss Route west of Adrian, Mich., and junction U.S. Highway 223 Business Route and U.S. Highway 223 south of Adrian, Mich., serving all intermediate points, from junction U.S. Highway 223 and U.S. Highway 223 Business Route, over U.S. Highway 223 to junction U.S. Highway 223 and U.S. Highway 223 Business Route, and return over the same route, between junction U.S. Highway 223 and Michigan Highway 52, and junction U.S. Highway 223 and U.S. Highway 223 Business Route (Adrian, Mich., bypass), serving all intermediate points, from junction U.S. Highway 223 and Michigan Highway 52 over U.S. Highway 223 to junction U.S. Highway 223 Business Route, and return over the same route, between Jackson, Mich., and Adrian, Mich., serving all intermediate points, from Jackson over Michigan Highway 50 to junction Michigan Highway 52, thence over Michigan Highway 52 to Adrian, and return over the same route, from Monroe over Michigan Highway 50 via Jackson to Eaton Rapids, and return over the same route (portion);

From Adrian over Michigan Highway 52 via Tecumseh, between Lansing, Mich., and Ann Arbor, Mich., serving all intermediate points, from Lansing over Michigan Highway 43 through East Lansing to Okemos, thence over county road to Mason, thence over Michigan Highway 36 to junction Michigan Highway 52, thence over Michigan Highway 52 to junction Interstate Highway 94, thence over Interstate Highway 94 to Ann Arbor, and return over the same route, from Stockbridge over Michigan Highway 52 (formerly Michigan Highway 92) to junction Michigan Highway 36, thence over Michigan Highway 36 to Mason, thence from Mason over unnumbered county road via Alaiedon Center and Okemos to junction Interstate Highway 96 (formerly U.S. Highway 16), thence over Interstate Highway 96 to East Lansing, thence over Michigan Highway 43 to Lansing, and return over the same route, between Stockbridge, Mich., and Ann Arbor, Mich., serving all intermediate points, from Stockbridge over Michigan Highway 92 via Chelsea, Mich., to junction Interstate Highway 94, and thence over Interstate Highway 94 to Ann Arbor, and return over the same route, *Alternate Route for Operating Convenience Only*, between junction U.S. Highway 127 and Interstate Highway 94 north of Jackson, Mich., and junction Interstate Highway 94 and Michigan Highway 52, serving no intermediate points, from junction U.S. Highway 127 and Interstate Highway 94, over Interstate Highway 94 to junction Michigan Highway 52 and return over the same route.

Restriction: The operations authorized in the alternate route described above are restricted to the transportation of traffic either (1) moving to or from Lansing, Mich., or points on U.S. Highway 127 between Lansing and Jackson, Mich., but including Jackson, or (2) moving between Jackson, Mich., on the one hand, and, on the other, Toledo, Ohio. Alternate Route for Operating Convenience Only: Passengers and their baggage, and express and newspapers in the same vehicle with passengers, between junction Interstate Highway 94 and U.S. Highway 127 near Jackson, Mich., and junction Interstate Highway 94 and Michigan Highway 52 near Chelsea, Mich., in connection with carrier's regular-route operations authorized herein, serving no intermediate points, from junction Interstate Highway 94 and U.S. Highway 127 over Interstate Highway 94 to junction Michigan Highway 52, and return over the same route.

Restriction: The operations authorized in the alternate route described above are restricted to the transportation of traffic either (1) moving to or from Lansing, Mich., or points on U.S. Highway 127 between Lansing and Jackson, Mich., but including Jackson; or (2) moving between Jackson, Mich., on the one hand, and, on the other, Toledo, Ohio, between Ann Arbor, Mich., and Flint, Mich., serving all intermediate points and the off-route points of Brighton, Mich., and Fenton, Mich., from Ann Arbor over U.S. Highway 23 Business Route to junction U.S. Highway 23, thence over U.S. Highway 23 to junction Michigan Highway 78, thence over Michigan Highway 78 to Flint, and return over the same route (portion), from Toledo over U.S. Highway 23 to Flint between Flint, Mich., and junction new U.S. Highway 23 (Interstate Highway 75) and Silver Lake Road, near Fenton, Mich., serving all intermediate points, from Flint over city streets to Flint city limits on Miller Road (Michigan Highway 78), thence over Miller Road to junction new U.S. Highway 23, and thence over new U.S. Highway 23 to junction Silver Lake Road, and return over the same route, between Flint, Mich., and Fenton, Mich., serving all intermediate points, from Flint over Fenton Road to Fenton, and return over the same route (portion), from Toledo over U.S. Highway 23 to Flint, between Ann Arbor, Mich., and Detroit, Mich., serving all intermediate points, and the off-route points of Willow Run Airport and Detroit Metropolitan Wayne County Airport, from Ann Arbor over Michigan Highway 17 to junction Willow Run Expressway, thence over Willow Run Expressway to junction Interstate Highway 94, thence over Interstate Highway 94 to Detroit; from junction Willow Run Expressway and Tyler Road over Tyler Road and Airport Access Roads to Willow Run Airport, and return over the same route; from junction Interstate Highway 94 and Merriman Road over Merriman Road and Airport Access Roads to Detroit Metropolitan Wayne County Airport, and return over the same route.

Restriction: The operations authorized immediately above are restricted against the transportation of any interstate passenger or passengers whose transportation by carrier involves movement only between points on the above-specified route between junction Merriman Road and Interstate Highway 94, on the one hand, and, on the other, Detroit, Mich. (portion), from Toledo over U.S. Highway 23 to Flint (portion) also from junction U.S. Highway 23 and U.S. Highway 12 (formerly U.S. Highway 112) at a point 5 miles southwest of Ypsilanti, Mich., over U.S. Highway 12 to Ypsilanti, thence over Michigan Highway 17 to junction U.S. Highway 23 near Ann Arbor, Mich. (portion), thence exit from Airport property on Merriman Road to Detroit Industrial Expressway (Interstate Highway 94), thence over Interstate Highway 94 to turn off for Willow Run Airport, thence over Access Roads and Airport Property to Willow Run Air Terminal, thence over Airport property and Access Roads to Interstate Highway 94, thence over Interstate Highway 94 to Ecorse Road (Michigan Highway 17) and various streets within the City of Ypsilanti, Mich., to the Ypsilanti Bus Depot (junction with present certificated route), and return over the same route, between junction Merriman Road and Interstate Highway 94 (Wayne County), Mich., and Detroit, Mich., serving all intermediate points, from junction Merriman Road and Interstate Highway 94 (Wayne County) over Interstate Highway 94 to Detroit, and return over the same route.

Restriction: The operations authorized immediately above are restricted against the transportation of any interstate passenger or passengers whose transportation by carrier involved movement only between points on the above-specified route between junction Merriman Road and Interstate Highway 94, on the one hand, and, on the other, Detroit, Mich., between Ann Arbor, Mich., and junction Interstate Highway 94 and Willow Run Expressway, Mich., serving all intermediate points, from Ann Arbor over U.S. Highway 23 Business Route to junction U.S. Highway 23, thence over U.S. Highway 23 to junction Interstate Highway 94, thence over Interstate Highway 94 to junction Willow Run Expressway, and return over the same route (portion), from Toledo over U.S. Highway 23 to Flint, between junction U.S. Highway 23 and Interstate Highway 94, and Willow Run Air Terminal, Mich., serving all intermediate points, from junction U.S. Highway 23 and Interstate Highway 94 (present certificated point) over Interstate Highway 94 to turn off for Willow Run Airport, thence over Access Roads and Airport property to Willow Run Air Terminal (junction points with route described above), and return over the same route. Vendee is authorized to operate as a common carrier in Michigan and Indiana. Application has not been filed for temporary authority under section 210a(b). NOTE: MC-13027 Sub-25, is a matter directly related.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12033 Filed 8-18-71;8:47 am]

[Notice 348]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

AUGUST 13, 1971.

The following are notices of filing of of applications for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131), published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date of notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 4928 (Sub-No. 3 TA), filed August 5, 1971. Applicant: VERNON REHA and DENNIS REHA, a partnership, doing business as REHA TRUCKING, Adair, Iowa 50002. Applicant's representative: Kenneth F. Dudley, Post Office Box 279, Ottumwa, IA 52501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Feed, feed ingredients, and animal health products*, from Omaha, Nebr., to Greenfield, Monteith, and Stuart, Iowa, for 180 days. Supporting shippers: Feeders Service, Inc., Post Office Box 197, Greenfield, IA 50847; Monteith Feed & Grain, Monteith, Iowa (Post Office address—Guthrie Center, Iowa 50115); Stuart Feed & Grain, Inc., Stuart, Iowa 50250. Send protests to: Ellis L. Annett, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 677 Federal Building, Des Moines, IA 50309.

No. MC 6275 (Sub-No. 7 TA), filed August 5, 1971. Applicant: THOMPSON BROS., INC., 1225—Sixth Street, San Francisco, CA 94107. Applicant's representative: John Paul Fischer, 140 Montgomery Street, San Francisco, CA 94104. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities*, between the International boundary between the United States and Mexico, at or near San Ysidro, Calif., and San Francisco, Calif., restricted to shipments having prior or subsequent movement by water carrier, for 180 days. NOTE: Applicant states it intends to tack the above grant of authority at San Francisco with its existing authority in MC-6275 (Sub-No. 6). Supporting shippers: Balfour Guthrie & Co. Limited, Steamship Division, One Maritime Plaza, Post Office Box 7913, San Francisco, CA 94119 · Guittard Chocolate Co., 10 Guittard Road, Post Office Box 4308, Burlingame, CA 94010; Juillard Alpha Liquid Co., 427 Valley Drive, Crocker Industrial Park, Brisbane, CA 94005; Transmarine Navigation Corp., 555 California Street, San Francisco, CA 94104; North American Nichiro Inc., World Trade Center, Ferry Building, Suite 239, San Francisco, CA 94111; F. Powers Co., Inc., 548—Fourth Street, San Francisco, CA 94107; Prudential-Grace Lines, Inc., One California Street, San Francisco, CA 94111. Send protests to: Claud W. Reeves, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 450 Golden Gate Avenue, Box 36004, San Francisco, CA 94102.

No. MC 40757 (Sub-No. 12 TA), filed July 23, 1971. Applicant: CREECH BROTHERS TRUCK LINES, INC., 100 Industrial Drive, Troy, MO 63379. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Farm tractors, farm implements and related parts*, between the warehouse site of Deutz Tractor Corp. at or near O'Fallon, Mo., on the one hand, and, on the other, Columbus, Ohio; Memphis, Tenn.; Atlanta, Ga.; and points in Illinois, Iowa, and Kansas, for 180 days. Supporting shipper: Deutz Tractor Corp., O'Fallon Industrial Park, Post Office Box 159, O'Fallon, MO 63366. Send protests to: District Supervisor J. P. Werthmann, Bureau of Operations, Interstate Commerce Commission, Room 1465, 210 North 12th Street, St. Louis, MO 63101.

No. MC 75840 (Sub-No. 113 TA), filed August 6, 1971. Applicant: MALONE FREIGHT LINES, INC., 200 South Thirty-Fifth Street, Post Office Box 11103, 35222; Birmingham, AL 35202. Applicant's representative: Royce J. Glass (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, commodities in bulk, household goods as defined by the Commission, and those requiring special equipment), from points in Delaware, Georgia, Maryland, New Jersey, Ohio, Pennsylvania, South Carolina, Virginia, West Virginia, and the District of Columbia, those points in that part of Tennessee on, east, and south of a line beginning at the junction of U.S. Highway 27 and the Georgia-Tennessee State line and extending along U.S. Highway 27 to junction U.S. Highway 70, thence along U.S. Highway 70 to Knoxville, Tenn., thence along U.S. Highway 11W to the Tennessee-Virginia State line, and those points in that part of New York on and south of a line beginning at Oswego, N.Y., and extending along U.S. Highway 104 to Mexico, N.Y., thence along New York Highway 69 to Rome, N.Y., thence along New York Highway 49 to Utica, N.Y., thence along New York Highway 5 to Schenectady, N.Y., thence along New York Highway 7 to Troy, N.Y., and thence along New York Highway 2 to the New York-Massachusetts State line (herein sometimes called the 11 States area to points in North Carolina, for 180 days. Supported by: There are approximately 16 statements of support attached to the application, which may examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below. Send protests to: Clifford W. White, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 814—2121 Building, Birmingham, AL 35203. NOTE: Applicant states it does intend to tack the authority in MC-75840.

No. MC 105607 (Sub-No. 7 TA), filed August 6, 1971. Applicant: EDWARD C. WALKIEWICZ, doing business as TWIN HAULAGE COMPANY, 179 South Street, Newark, NJ 07114. Applicant's representative: George A. Olsen, 69 Tonnele Avenue, Jersey City, NJ 07306. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Inedible fish oils, vegetable oils, sea animal oils, and derivatives of these oils*, in bulk, in tank vehicles, from the sites of the Archer Daniels Midland Co. plant, at Elizabeth, N.J., to points in Connecticut, Delaware,

Maryland, Massachusetts, New York, New Jersey, Ohio, Pennsylvania, Rhode Island, Virginia, and the District of Columbia, with no transportation for compensation on return except as otherwise authorized, for 150 days. Supporting shipper: Archer Daniels Midland Co., 554 South Front St., Elizabeth, NJ 07202. Send protests to: District Supervisor Robert E. Johnston, Interstate Commerce Commission, Bureau of Operations, 970 Broad Street, Newark, NJ 07102.

No. MC 109708 (Sub-No. 52 TA), filed August 5, 1971. Applicant: INDIAN RIVER TRANSPORT CO., doing business as INDIAN RIVER TRANSPORT, INC., Post Office Box 1749, Fort Pierce, FL 33450. Applicant's representative: Harry J. Jordan, 1000 16th Street NW., Washington, DC 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Wine*, in bulk, in tank vehicles, between Petersburg, Va., and Patrick, S.C., for 180 days. Supporting shipper: Richard's Wine Cellars, Inc., 120 Pocahontas Street, Petersburg, VA. Send Protests to: District Supervisor Joseph B. Teichert, Interstate Commerce Commission, Bureau of Operations, 5720 Southwest 17th Street, Room 105, Miami, FL 33155.

No. MC 110098 (Sub-No. 115 TA), filed August 5, 1971. Applicant: ZERO REFRIGERATED LINES, Post Office Box 20380, 1400 Ackerman Road, San Antonio, TX 78220. Applicant's representative: T. W. Cothren (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Canned and packaged animal feed* (except in bulk), from Los Angeles, Calif., to points in New Mexico, Oklahoma, Arkansas, and Louisiana, for 180 days. NOTE: Applicant does not intend to tack this authority to presently held authority. Supporting shipper: Kal Kan Foods, Inc., 3386 East 44th Street, Vernon, CA 90058. Send protests to: Richard H. Dawkins, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 301 Broadway, Room 206, San Antonio, TX 78205.

No. MC 110525 (Sub-No. 1007 TA) (Correction), filed June 30, 1971, published FEDERAL REGISTER July 1, 1971, corrected and republished in part as corrected this issue. Applicant: CHEMICAL LEAMAN TANK LINES, INC., 520 East Lancaster Avenue, Downingtown, PA 19335. Applicant's representative: Thomas J. O'Brien (same address as above). NOTE: The purpose of this partial republication is to include the commodity restriction *in bulk, in tank vehicles*, which was inadvertently omitted in previous publication. The rest of the notice remains the same.

No. MC 110988 (Sub-No. 275 TA), filed August 4, 1971. Applicant: SCHNEIDER TANK LINES, INC., 200 West Cecil Street, Neenah, WI 54956. Applicant's representative: David A. Petersen (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid clay*, in bulk, from Huber, Ga., to Wabash, Ind., for 180 days. Supporting shipper: Container Corporation of America, 500 East North Avenue, Carol Stream, IL 60187 (J. R. Raudenbush, Central Traffic Manager). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 111831 (Sub-No. 8 TA), filed August 5, 1971. Applicant: SAMUEL STANGLE, Post Office Box 14, Martinsville, NJ 08836. Applicant's representative: Paul J. Keeler, Post Office Box 253, South Plainfield, NJ 07080. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Brick and clay*, from Hillsborough Township and Sayreville, N.J., to points in Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, Pennsylvania, Ohio, West Virginia, Virginia, Delaware, and Maryland, for 150 days. Supporting shipper: Glen-Gery Corp., Somerville Division, Valley Road, Post Office Box 1071, Somerville, NJ 08876. Send protests to: District Supervisor Robert S. H. Vance, Bureau of Operations, Interstate Commerce Commission, 970 Broad Street, Newark, NJ 07102.

No. MC 119493 (Sub-No. 75 TA), filed August 6, 1971. Applicant: MONKEM COMPANY, INC., Post Office Box 1196, Off: West 20th Street, Road, Joplin, MO 64801. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Roofing cement* in containers (except liquid commodities in bulk, in tank vehicles) and *empty containers* on return, *asphalt roofing, roofing products and materials*, from Kansas City, Mo., and its commercial zone, to points in Arkansas, Iowa, Kansas, Missouri, Nebraska, and Oklahoma, for 180 days. Supporting shippers: Lloyd A. Fry Roofing Co., 5818 Archer Road, Summit, IL 60501; Trumbull Asphalt Co., 59th and Archer Road, Summit, IL 60501; Southwest Grease & Oil Co., Inc., Kansas City Division, 3148 Roanoke Road, Kansas City, MO 64111. Send protests to: John V. Barry, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1100 Federal Office Building, 911 Walnut Street, Kansas City, MO 64106.

No. MC 119908 (Sub-No. 13 TA), filed August 5, 1971. Applicant: WESTERN LINES, INC., 3523 North McCarthy, Post Office Box 1145, 77029, Houston, TX 77001. Applicant's representative: Paul E. Robertson (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber and lumber products, including plywood and particleboard*, from Gloster, Louisville, and Taylorville, Miss., to New Orleans, La., for 180 days. NOTE: Applicant does not intend to tack with existing authority. Supporting shipper: Georgia-Pacific Corp., Crossett Division (T. M. Keller, Traffic Manager Movement Services) Post Office Box 520, Crossett, AR 71635. Send protests to: District Supervisor John C. Redus, Interstate Commerce Commission, Bureau of Operations, Post Office Box 61212, Houston, TX 77061.

No. MC 121060 (Sub-No. 9 TA), filed August 6, 1971. Applicant: ARROW TRUCK LINES, INC., Post Office Box 5568, 1220 West Third Street, Birmingham, AL 35207. Applicant's representative: William P. Jackson, Jr., 919 18th Street NW., Washington, DC 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Building materials, composition board, urethane and urethane insulation products*, from the plantsite and warehouse facilities of the Celotex Corp., located at Charleston, Ill., to points in Alabama, Georgia, Florida, North Carolina, South Carolina, Kentucky, Tennessee, Mississippi, Louisiana, and Arkansas, for 180 days. Supporting shipper: The Celotex Corp., Charleston, Ill. 61920. Send protests to: Clifford W. White, District Supervisor, Bureau of Operations, Interstate Commerce Commission, Room 814, 2121 Building, Birmingham, AL 35203.

No. MC 124078 (Sub-No. 493 TA), filed August 4, 1971. Applicant: SCHWERMAN TRUCKING CO., 611 South 28th Street, Milwaukee, WI 53215. Applicant's representative: Richard H. Prevette (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Asphalt and road oil*, from Pine Bend, Minn., to points in Eau Claire, Clark, Adams, Jackson, Juneau, Marathon, Monroe, Portage, Vernon, and Wood Counties, Wis., for 180 days. Supporting shipper: Great Northern Oil Co., Post Office Box 3596, St. Paul MN 55101 (Carl J. Genz, Traffic Manager). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 126276 (Sub-No. 51 TA), (Amendment), filed June 28, 1971, published FEDERAL REGISTER July 13, 1971, amended and republished in part as amended this issue. Applicant: FAST MOTOR SERVICE, INC., 12855 Ponderosa Drive, Palos Heights, IL 60463. Applicant's representative: Albert A. Andrin, 29 South La Salle Street, Chicago, IL 60603. NOTE: The purpose of this partial republication is to delete all destination points in the State of Michigan with the exception of Plymouth, Mich. The rest of the application remains the same.

No. MC 128486 (Sub-No. 4 TA) (Amendment), filed June 16, 1971, published FEDERAL REGISTER issues June 29, 1971, July 29, 1971, and August 6, 1971, respectively, amended and republished in part as amended this issue. Applicant: LILY TRANSPORT LINES, INC., 25 Denby Road, Allston, MA 02134. Applicant's representative: Frank J. Weiner, 6 Beacon Street, Boston, MA 02108. NOTE:

The purpose of this partial republication is to correctly set forth the commodity description to read as follows: canned *and* preserved foods, in lieu of canned *or* preserved foods, shown erroneously in previous publication, and to add New York as a destination point, which was inadvertently omitted in previous publication. The rest of the notice remains the same.

No. MC 129830 (Sub-No. 4 TA), filed August 5, 1971. Applicant: JACOBSMA TRANSPORTATION COMPANY, 108 South Virginia Street, Sioux City, IA 51101. Applicant's representative: Patrick E. Quinn, Post Office Box 82028, Lincoln, NE 68501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and aluminum castings, structural steel and reinforcing steel for bridges and buildings, and steel bars, plates, shapes and sheets*, from the plantsites and warehouse facilities utilized by Sioux City Foundry Co., at or near Sioux City, Iowa and Sioux City, Nebr., to points in Wyoming and Colorado, for 180 days. Supporting shipper: Sioux City Foundry Co., Sioux City, Iowa. Send protests to: Carroll Russell, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 304 Post Office Building, Sioux City, Iowa 51101.

No. MC 135750 (Sub-No. 1 TA), filed August 2, 1971. Applicant: COALE TRUCK TRANSPORT, INC., Post Office Box 135, Darlington Road (U.S. Route 161), Darlington, MD 21034. Applicant's representative: Robert J. Carson, One Charles Center, 17th Floor, Baltimore, Md. 21201. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Concrete pipe* (including fittings and accessories therefor), from the plant of Kyle, Inc., T/A Meade Concrete Pipe Co., Aberdeen, Md., to points in Delaware, New Jersey, Pennsylvania, Virginia, West Virginia, and the District of Columbia, including the commercial zones thereof, for 150 days. Supporting shipper: Meade Concrete Pipe Co., 1001 Old Philadelphia Road, Aberdeen, MD 21001. Send protests to: William L. Hughes, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 814-B Federal Building, Baltimore, Md. 21201.

No. MC 135849 TA, filed August 2, 1971. Applicant: WAYNE L. GROPPER, doing business as GRINNELL TRANSPORT, 223 West Street, Grinnell, IA 50112. Applicant's representative: Kenneth F. Dudley, 611 Church Street, Ottumwa, IA. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Beer and malt beverages*, from St. Louis, Mo., to Grinnell, Iowa, and *empty containers and pallets* on return, for 180 days. Supporting shipper: Grinnell Beverage Co., Grinnell, Iowa 50112. Send protests to: Ellis L. Annett, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 677 Federal Building, Des Moines, Iowa.

No. MC 135856 TA, filed August 3, 1971. Applicant: ROCK HAULERS, INC., Post Office Box 121, Middleburg, FL 32068. Applicant's representative: Sol H. Proctor, 2501 Gulf Life Tower, Jacksonville, Fla. 32207. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Dolomite and high calcium limestone*, in bulk, in dump trailers, from Marianna, Fla., to points in Alabama, and Georgia, for 180 days. Supporting shipper: Dixie Lime and Stone Co., Post Office Box 910, Ocala, FL 32670. Send protests to: District Supervisor G. H. Fauss, Jr., Bureau of Operations, Interstate Commerce Commission, Box 35008, 400 West Bay Street, Jacksonville, FL 32202.

No. MC 135862 TA, filed August 6, 1971. Applicant: DONALD R. REED, doing business as D-J DISTRIBUTING, 17291 South Outlook Road, Oregon City, OR 97045. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Lumber and particle board*, between points in Washington and Oregon, and from points in Washington and Oregon, on the one hand, to points in Nevada, Idaho, and California, on the other, for 180 days. Supporting shipper: Industrial Lumber Co., Inc., 17890 Southwest Boones Ferry Road, Post Office Box 1597, Lake Oswego, OR 97034. Send protests to: A. E. Odoms, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 450 Multnomah Building, Portland, Oreg.

No. MC 135863 TA, filed August 6, 1971. Applicant: BUTLER TRUCKING, INC., Route 2, Box 388, North Little Rock, AR 72118. Applicant's representative: L. C. Cypert, 206 Fifteen, Fifteen Building, Little Rock, AR 72201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Wood chips*, from Farmerville, La., to North Little Rock, Ark., for 180 days. Supporting shipper: Superwood of Arkansas, Post Office Box 3095, North Little Rock, AR 72117. Send protests to: District Supervisor William H. Land, Jr., Interstate Commerce Commission, Bureau of Operations, 2519 Federal Office Building, Little Rock, AR 72201.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12032 Filed 8-18-71;8:46 am]

[Notice 733]

MOTOR CARRIER TRANSFER PROCEEDINGS

AUGUST 13, 1971.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 1132), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC-72966. By order of August 12, 1971, the Motor Carrier Board approved the transfer to Weber Trucking Co., a corporation, Cincinnati, Ohio, of Permit No. MC-128657 issued to Russell E. Scott, Zanesville, Ohio, authorizing the transportation of: Scrap meals, in dump vehicles, between points in Ohio, Indiana, Kentucky, West Virginia, Michigan, and Pennsylvania. A. Charles Tell, attorney, 100 East Broad Street, Columbus, OH 43215.

No. MC-FC-73017. By order of August 12, 1971, the Motor Carrier Board approved the transfer to B & H Motors, Inc., doing business as Deluxe Motors, Kansas City, Mo., of the operating rights in Certificate No. MC-116288 issued August 7, 1957, to H. R. Miller doing business as Miller Tow Service, Kansas City, Mo., authorizing the transportation of wrecked or disabled motor vehicles, by use of wrecker equipment only, and replacement motor vehicles for those wrecked or disabled, by use of wrecker equipment on return. Donald J. Quinn, Suite 900—1012 Baltimore, Kansas City, MO 64105 attorney for applicants.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12034 Filed 8-18-71;8:47 am]

[Notice 733-A]

MOTOR CARRIER TRANSFER PROCEEDINGS

AUGUST 13, 1971.

Application filed for temporary authority under section 210a(b) in connection with transfer application under section 212(b) and transfer rules, 49 CFR Part 1132:

No. MC-F-73047. By application filed July 28, 1971, K. & C, INC., Post Office Box "J", Pennsauken, NJ 08110, seeks temporary authority to lease the operating rights of INDUSTRIAL CARRIERS CORPORATION, Post Office Box A-4, Sayreville, NJ 08872, under section 210a (b). The transfer to K & C, INC., of the operating rights of INDUSTRIAL CARRIERS CORPORATION, is presently pending.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71-12035 Filed 8-18-71;8:47 am]

[Notice 65]

MOTOR CARRIER, BROKER, WATER CARRIER, AND FREIGHT FORWARDER APPLICATIONS

AUGUST 13, 1971.

The following applications are governed by Special Rule 1100.247[1] of the

[1] Copies of Special Rule 247 (as amended) can be obtained by writing to the Secretary, Interstate Commerce Commission, Washington, D.C. 20423.

Commission's general rules of practice (49 CFR, as amended), published in the FEDERAL REGISTER issue of April 20, 1966, effective May 20, 1966. These rules provide, among other things, that a protest to the granting of an application must be filed with the Commission within 30 days after date of notice of filing of the application is published in the FEDERAL REGISTER. Failure seasonably to file a protest will be construed as a waiver of opposition and participation in the proceeding. A protest under these rules should comply with section 247(d)(3) of the rules of practice which requires that it set forth specifically the grounds upon which it is made, contain a detailed statement of protestant's interest in the proceeding (including a copy of the specific portions of its authority which protestant believes to be in conflict with that sought in the application, and describing in detail the method—whether by joinder, interline, or other means—by which protestant would use such authority to provide all or part of the service proposed), and shall specify with particularity the facts, matters, and things relied upon, but shall not include issues or allegations phrased generally. Protests not in reasonable compliance with the requirements of the rules may be rejected. The original and one (1) copy of the protest shall be filed with the Commission, and a copy shall be served concurrently upon applicant's representative, or applicant if no representative is named. If the protest includes a request for oral hearing, such requests shall meet the requirements of section 247(d)(4) of the special rules, and shall include the certification required therein.

Section 247(f) of the Commission's rules of practice further provides that each applicant shall, if protests to its application have been filed, and within 60 days of the date of this publication, notify the Commission in writing (1) that it is ready to proceed and prosecute the application, or (2) that it wishes to withdraw the application, failure in which the application will be dismissed by the Commission.

Further processing steps (whether modified procedure, oral hearing, or other procedures) will be determined generally in accordance with the Commission's general policy statement concerning motor carrier licensing procedures, published in the FEDERAL REGISTER issue of May 3, 1966. This assignment will be by Commission order which will be served on each party of record.

The publications hereinafter set forth reflect the scope of the applications as filed by applicants, and may include descriptions, restrictions, or limitations which are not in a form acceptable to the Commission. Authority which ultimately may be granted as a result of the applications here noticed will not necessarily reflect the phraseology set forth in the application as filed, but also will eliminate any restrictions which are not acceptable to the Commission.

No. MC 923 (Sub-No. 11), filed July 19, 1971. Applicant: OWENSBORO EXPRESS, INC., 2011 Mill Avenue, Owensboro, KY 42301. Applicant's representatives: A. O. Buck, 500 Court Square Building, Nashville, Tenn. 37201 and George M. Catlett, 703–706 McClure Building, Frankfort, Ky. 40601. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, between Louisville and Owensboro, Ky., over U.S. Highway 31–W and U.S. Highway 60, serving all intermediate points on U.S. Highway 60 except those between Louisville, Ky., and a point three (3) miles west of Maceo, Ky., from Louisville, Ky., over U.S. Highway 31–W to its junction with U.S. Highway 60; thence over U.S. Highway 60 to Owensboro, Ky., and return over the same route NOTE: If a hearing is deemed necessary, applicant requests it be held at Louisville or Owensboro, Ky.

No. MC 3252 (Sub-No. 77), filed July 12, 1971. Applicant: MERRILL TRANSPORT CO., a corporation, 1037 Forest Avenue, Portland, ME 04104. Applicant's representative: Francis E. Barrett, Jr., 536 Granite Street, Braintree, MA 02184. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (a) *Petroleum products*, in bulk, in tank vehicles, from Bennington, Vt., to Petersburg and Johnsville, N.Y., and Williamstown, Mass.; (b) *commodities*, in bulk, from Portland, Maine to points in Maine north of a line beginning at a point on the New Hampshire-Maine State line near Upton and extending through Upton and Livermore Falls to Rockport; (c) *pre-cut buildings*, from Bangor, Maine to points in Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, and Pennsylvania. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. Applicant further states that no duplicating authority is sought. All duplicating authority to be canceled upon grant of authority. If a hearing is deemed necessary, applicant requests it be held at Portland, Maine or Boston, Mass.

No. MC 10761 (Sub-No. 256), filed July 1, 1971. Applicant: TRANSAMERICAN FREIGHT LINES, INC., 1700 North Waterman Avenue, Detroit, MI 48209. Applicant's representative: A. Alvis Layne, Pennsylvania Building, Washington, DC 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Food, food preparations, and foodstuffs* (except in bulk in tank vehicles), from Champaign, Ill., to Allentown, Pa., points in Pennsylvania, New York, and Maryland on and west of Interstate Highway 81, and points in Missouri, Iowa, Nebraska, Minnesota, Wisconsin, Michigan, and Ohio, restricted to the transportation of traffic originating at Champaign, Ill., and destined to Allentown, Pa., points in Pennsylvania, New York, Maryland on and west of Interstate Highway 81, and points in Missouri, Iowa, Nebraska, Minnesota, Wisconsin, Michigan, and Ohio. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 14702 (Sub-No. 34) (Amendment), filed June 7, 1971, published in the FEDERAL REGISTER issue of July 15, 1971, and republished in part, as amended, this issue. Applicant: OHIO FAST FREIGHT, INC., Post Office Box 808, Warren, OH 44482. Applicant's representative: Paul F. Beery, 88 East Broad Street, Columbus, OH 43215. NOTE: The sole purpose of this partial republication is to reflect the origin as the plantsites and warehouses of Alcan Aluminum Corp., at Warren, Ohio, in lieu of Fairmont, W. Va., as shown in the previous publication. The rest of the application remains as previously published.

No. MC 14702 (Sub-No. 35), filed July 28, 1971. Applicant: OHIO FAST FREIGHT, INC., Post Office Box 808, Warren, OH 44482. Applicant's representative: Paul F. Beery, 88 East Broad Street, Columbus, OH 43215. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Aluminum, aluminum articles, building materials, alloys, metal powders, pigments, refractories, glass containers, glass bottles, glass jars, sodium silicate, and titanium dioxide* (except commodities in bulk), between Portage and Trumbull Counties, Ohio, on the one hand, and, on the other, points in Indiana, points in Michigan, on and south of Michigan Highway 46, and the Chicago, Ill. commercial zone. NOTE: Applicant states that the authority sought herein can be tacked with its existing authority at Warren, Ohio to provide service through such States as West Virginia, Pennsylvania, New Jersey, Virginia, Maryland, District of Columbia, the eastern portion of New York, and Ohio. If a hearing is deemed necessary, applicant requests it be held at Columbus, Ohio.

No. MC 19227 (Sub-No. 158), filed June 30, 1971. Applicant: LEONARD BROS. TRUCKING CO., INC., 2595 NW. 20th Street, Miami, FL 33152. Applicant's representative: J. Fred Dewhurst (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Steel pallet racks*, from Lodi, Calif., to points in Alabama, Kentucky, Mississippi, Tennessee, and West Virginia. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 27817 (Sub-No. 96), filed July 18, 1971. Applicant: H. C. GABLER, INC., Rural Delivery No. 3, Chambersburg, PA 17201. Applicant's representative: Christian V. Graf, 407 North Front Street, Harrisburg, PA 17101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Canned and bottled nonalcoholic beverages*, from Winchester, Va., to points in Ohio, West Virginia, Pennsylvania, Maryland (except Baltimore), North Carolina, and Virginia.

NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Harrisburg, Pa., or Washington, D.C.

No. MC 29886 (Sub-No. 272), filed July 14, 1971. Applicant: DALLAS & MAVIS FORWARDING CO., INC., 4000 West Sample Street, South Bend, IN 46621. Applicant's representative: Charles Pieroni (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Antipollution systems and equipment;* (2) *liquid cooling and vapor condensing systems and equipment;* (3) *environmental control and protective systems and equipment;* (4) *parts, equipment, materials, and supplies* for the commodities named in (1), (2), and (3) above; and (5) *machinery equipment and materials and supplies* used in the construction, installation, operation and maintenance of the items named in (1), (2), and (3) above, between points in Wisconsin, Iowa, Missouri, Kansas, Illinois, Indiana, Kentucky, Tennessee, Michigan, Ohio, West Virginia, Virginia, North Carolina, Maryland, Delaware, Pennsylvania, New Jersey, New York, Connecticut, Rhode Island, Massachusetts, Vermont, New Hampshire, Maine, and the District of Columbia. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 39249 (Sub-No. 10), filed July 14, 1971. Applicant: MARTY'S EXPRESS, INC., 2335 Wheatsheaf Lane, Philadelphia, PA 19137. Applicant's representative: John W. Frame, Box 626—2207 Old Gettysburg Road, Camp Hill, PA 17011. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Such merchandise* as is dealt in by retail department stores, between Philadelphia, Pa. on the one hand, and, on the other, points in New Jersey and Delaware. Restriction: That the origin or destination must be a Gimbels store or warehouse. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Harrisburg, Pa.

No. MC 42487 (Sub-No. 775), filed August 6, 1971. Applicant: CONSOLIDATED FREIGHTWAYS CORPORATION OF DELAWARE, 175 Linfield Drive, Menlo Park, CA 94025. Applicant's representatives: V. R. Oldenburg, Post Office Box 5138, Chicago, IL 60680 and E. T. Liipfert, Suite 1100, 1660 L Street NW., Washington, DC 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk and those requiring special equipment), serving Warner Robins, Ga., as off-route points in connection with applicant's presently authorized regular routes (MC 42487 Sub 744), serving no intermediate points. NOTE: If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga.

No. MC 54847 (Sub-No. 9), filed July 12, 1971. Applicant: INTRACOASTAL TRUCK LINE, INC., Suite No. 1600, 225 Baronne, New Orleans, LA 70112. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, Tex. 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Iron and steel and iron and steel articles*, (a) between Harvey, La., and points in Louisiana within 100 miles thereof, on the one hand, and, on the other, points in Mississippi; (b) between points in Louisiana south of and including the following parishes: Vernon, Rapides, Avoyelles, Pointe Coupee, West Feliciana, East Feliciana, St. Helena, Tangipahoa, and Washington, on the one hand, and, on the other, points in Alabama; and (c) between points in Louisiana and Texas. NOTE: Applicant states it holds authority to transport oilfield commodities as authorized T. E. Mercer, Ext., 74 M.C.C. 549 within all the above territory wherein authority is here sought except between points in Texas and Louisiana. Applicant is purchasing Mercer authority between Louisiana and Texas in pending Docket No. MC-F. 11204. Applicant would tack authority granted under this paragraph. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., or New Orleans, La.

No. MC 60186 (Sub-No. 42), filed July 15, 1971. Applicant: NELSON FREIGHTWAYS, INC., 47 East Street, Rockville, CT 06066. Applicant's representative: Vernon V. Baker, 1250 Connecticut Avenue NW., Suite 600, Washington, DC 20036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Composition flooring and facing and materials, equipment and supplies* used in the installation, manufacture and distribution thereof (except commodities in bulk), between Lisbon, Maine, on the one hand, and, on the other, points in the United States (except Alaska and Hawaii). NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C. or Hartford, Conn.

No. MC 61394 (Sub-No. 2), filed July 16, 1971. Applicant: PIERCE ARROW TRUCKING CO., OF R.I., INC., 21 Gallup Avenue, Cranston, RI 02907. Applicant's representative: Russell B. Curnett, 36 Circuit Drive, Edgewood Station, Providence, RI 02905. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber, lumber products, plywood, and trusses*, (1) between East Providence, Providence, Pawtucket, and Portsmouth, R.I., on the one hand, and, on the other Easthampton and Southwick, Mass., and points in that part of Massachusetts on and east of U.S. Highway 5, and on and south of a line beginning at the junction of U.S. Highway 5 and Massachusetts Highway 2, thence along Massachusetts Highway 2 to junction unnumbered highway (formerly Massachusetts Highway 2) east of Westminster, Mass., thence along unnumbered highway via Fitchburg, Mass., to junction Massachusetts Highway 2A (formerly Massachusetts Highway 2), thence along Massachusetts Highway 2A via Lunenburg, Ayer, Littleton, and Littleton Common, Mass., to junction Massachusetts Highway 2, near East Acton, Mass., and thence along Massachusetts Highway 2 to Boston, Mass., and points in Connecticut and Rhode Island; (2) from Fall River, Mass., to Newport, Providence, and Warwick, R.I., with no transportation for compensation on return except as otherwise authorized; and (3) from New Bedford, Mass., to Providence, R.I., with no transportation for compensation on return except as otherwise authorized. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Providence, R.I., or Boston, Mass.

No. MC 61592 (Sub-No. 225), filed July 14, 1971. Applicant: JENKINS TRUCK LINE, INC., 3708 Elm Street, Bettendorf, IA 52722. Applicant's representative: Donald Smith, 900 Circle Tower Building, Indianapolis, Ind. 46204. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products and meat byproducts and articles distributed by meat packinghouses*, as described in Appendix I to the report in *Description in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, from Los Angeles, Calif., to Shreveport and New Orleans, La.; Tulsa, Okla.; Little Rock, Ark.; Dallas, Houston, and Fort Worth, Tex. NOTE: Common control may be involved. Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Los Angeles, Calif.

No. MC 68917 (Sub-No. 6), filed July 19, 1971. Applicant: H. P. WELCH CO., a corporation, 400 Somerville Avenue, Somerville, MA 02143. Applicant's representative: William D. Traub, 10 East 40th Street, New York, NY 10016. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, and except dangerous explosives, household goods, when transported as a separate and distinct service in connection with so-called "household moving", commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading), serving Southboro, Mass., as an off-route point in connection with authorized regular routes under MC 68917 and Subs 1, 2, 3, and 5. NOTE: If a hearing is deemed necessary, applicant requests it be held at New York, N.Y., or Washington, D.C.

No. MC 79999 (Sub-No. 11), filed July 16, 1971. Applicant: E. JACK WALTON TRUCKING COMPANY, a corporation, 13020 Sarah Lane, Post Office Box 9776, Houston, TX 77015. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, Tex. 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Iron and steel and iron and steel articles*, between points in New Mexico, Kansas, Oklahoma, Texas, and Louisiana. Applicant states that it holds authority to transport oilfield commodities as authorized T. E. Mercer Ext., 74 MCC 459 within the territory described; and (2) *iron and steel and iron and steel articles* (except as authorized T. E. Mercer Ext., 74 MCC 459), (a) between points in Mississippi, Alabama, and Arkansas; and (b) between points in Mississippi, Alabama, and Arkansas, on the one hand, and, on the other, points in New Mexico, Texas, Oklahoma, Kansas, and Louisiana. NOTE: Applicant states that it holds no authority to transport oilfield commodities within the areas wherein authority is sought in (2) above. Applicant further states that if authority herein sought is granted, it would tack to transport iron and steel articles over Cooke County, Tex., to and from points in Missouri. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., or New Orleans, La.

No. 82492 (Sub-No. 57), filed July 15, 1971. Applicant: MICHIGAN & NEBRASKA TRANSIT CO., INC., 2109 Olmstead Road, Kalamazoo, MI 49003. Applicant's representative: William C. Harris, Post Office Box 2853, Kalamazoo, MI 49003. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Meats*, cooked, cured, or preserved, with or without vegetable, milk, egg or fruit ingredients, other than frozen, from the plantsite and storage facilities utilized by Armour-Dial, Inc., at or near Fort Madison, Iowa, to points in Illinois, Minnesota, Missouri, and Ohio, and (2) *Meats, meat products and meat byproducts and articles distributed by meat packinghouses*, as described in sections A and C of Appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk), from points in Illinois, Indiana, Kansas, Minnesota, Missouri, Nebraska, South Dakota, and Wisconsin to Fort Madison, Iowa. Restriction: Restricted in (1) above to traffic originating at the plantsite and storage facilities utilized by Armour-Dial, Inc., at or near Fort Madison, Iowa and restricted in (2) above to traffic destined to the plantsite and storage facilities utilized by Armour-Dial, Inc., at or near Fort Madison, Iowa. NOTE: Common control may be involved. Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 82492 (Sub-No. 58), filed July 15, 1971. Applicant: MICHIGAN & NEBRASKA TRANSIT CO., INC., 2109 Olmstead Road, Kalamazoo, MI 49003. Applicant's representative: William C. Harris, Post Office Box 2853, Kalamazoo, MI 49003. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts and articles distributed by meat packinghouses*, as described in sections A and C of Appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk), from the plantsites and storage facilities of Aristo Kansas Meat Packers, at or near Holton and Topeka, Kans., to points in Indiana, Michigan, Ohio, and Covington and Louisville, Ky. NOTE: Common control may be involved. Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Kansas City, Mo., or Omaha, Nebr.

No. MC 82841 (Sub-No. 83), filed July 19, 1971. Applicant: HUNT TRANSPORTATION, INC., 801 Livestock Exchange Building, Omaha, Nebr. 68107. Applicant's representative: Donald L. Stern, 530 Univac Building, Omaha, Nebr. 68106. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Charcoal briquettes*, in bags, from points in Baxter County, Ark., to points in the United States (except Alaska and Hawaii); and (2) *Materials and supplies*, except in bulk, used in the manufacture thereof from points in Louisiana, Illinois, Kansas, and Missouri to points in Baxter County, Ark. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Little Rock, Ark., or Omaha, Nebr.

No. MC 93318 (Sub-No. 17), filed July 12, 1971. Applicant: JOE D. HUGHES, INC., 14035 Industrial, Houston, TX 77015. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, Tex. 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Iron and steel and iron and steel articles* (a) between points in Texas, Louisiana, and Mississippi, (b) between points in Texas, Louisiana, and Mississippi, on the one hand, and, on the other, points in Alabama, (c) between points in Alabama, and (d) between points in Kansas, Louisiana, New Mexico, Oklahoma, and Texas; (2) *iron and steel and iron and steel articles* restricted against oilfield commodities as authorized T. E. Mercer Ext., 74 MCC 459 (a) between points in Arkansas, (b) between points in Arkansas, on the one hand, and, on the other, points in Kansas, New Mexico, Louisiana, Texas, Mississippi, Alabama, and Oklahoma. NOTE: Applicant states it holds authority to transport oilfield commodities as authorized T. E. Mercer Ext., 74 MCC 459 within all the above territory in (1) above, wherein authority is here sought. Applicant would tack authority granted under this paragraph. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., or New Orleans, La.

No. MC 95540 (Sub-No. 811) (Correction), filed June 7, 1971, published in the FEDERAL REGISTER issues of July 9, 1971, and July 29, 1971, and republished as corrected in part, this issue. Applicant: WATKINS MOTOR LINES, INC., 1120 West Griffin Road, Lakeland, FL 33801. Applicant's representative: Paul E. Weaver (same address as above). NOTE: The purpose of this partial republication is (1) to correctly set forth item (a) of the authority sought as follows: "(a) from Beardstown, Ill.; Downs, Kans.; St. Joseph and Phelps City Mo.; Darr, Lexington, and Minden, Nebr.; Sioux Falls and Madison, S. Dak.; Madison, Wis.; and points in Iowa, to points in Louisiana and Mississippi," and (2) correct that portion of the tacking note which inadvertently read Humboldt or Union City, Tex. to read "Humboldt or Union City, Tenn." The rest of the application remains the same.

No. MC 95876 (Sub-No. 114), filed July 16, 1971. Applicant: ANDERSON TRUCKING SERVICE, INC., 203 Cooper Avenue North, St. Cloud, MN 56301. Applicant's representatives: Val M. Higgins, 1000 First National Bank Building, Minneapolis, Minn. 55402 and Eugene Cannon (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Composition board*, from Grand Rapids, Minn., to points in Colorado, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Ohio, North Dakota, South Dakota, Wisconsin, and Wyoming. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Minneapolis, Minn.

No. MC 99745 (Sub-No. 5), filed June 24, 1971. Applicant: IMPERIAL TRUCK LINES, INC., 101 North Avenue 18, Los Angeles, CA 90031. Applicant's representative: R. Y. Schureman, 1545 Wilshire Boulevard, Los Angeles, CA 90017. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except commodities of unusual value, household goods as defined by the Commission, commodities in bulk, commodities requiring special equipment, and motor vehicles, serving the U.S. Navy Ammunition Depot at or near Fallbrook, Calif., as an off-route point in connection with applicant's presently authorized regular-route operations in No. MC 99745 (Sub-No. 4). NOTE: Applicant states that the purpose of the instant application is to remove a restriction in its Certificate No. MC 99745 (Sub-No. 4), which restricts its operations against service at the said U.S. Navy Ammunition Depot at or near Fallbrook, Calif. If a hearing is deemed necessary, applicant requests it be held at Los Angeles, Calif.

No. MC 103066 (Sub-No. 29), filed July 12, 1971. Applicant: STONE TRUCKING COMPANY, 4927 South Tacoma (Post Office Box 2104), Tulsa, OK 74101. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, Tex. 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Iron and steel and iron and steel articles* (a) between points in Arkansas; (b) between points in Kansas, Oklahoma, and Texas; (c) between points in Arkansas, on the one hand, and, on the other, points in Oklahoma, Texas, Kansas, New Mexico, and Louisiana; and (d) from Houston, Tex., to points in Louisiana; and (2) *Iron and steel and iron and steel articles* (except as authorized T. E. Mercer Ext., 74 MCC 459) (a) between points in New Mexico, Mississippi, Louisiana, and Alabama and (b) between points in New Mexico, Mississippi, Louisiana, and Alabama on the one hand, and, on the other, Kansas, Oklahoma, and Texas. Except as above indicated in paragraph A, applicant holds no authority to transport oilfield commodities within the areas wherein authority is sought by this paragraph. NOTE: Applicant states that it holds authority to transport oilfield commodities as authorized T. E. Mercer Ext., 74 MCC 459 within the territories described in (1) above. Applicant would tack authority granted under this paragraph. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., and New Orleans, La.

No. MC 105159 (Sub-No. 23), filed July 16, 1971. Applicant: KNUDSEN TRUCKING, INC., 1320 West Main Street, Red Wing, MN 55066. Applicant's representative: Val M. Higgins, 1000 First National Bank Building, Minneapolis, Minn. 55402. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Vegetable oils and blends of vegetable oil with petroleum naphtha*, in bulk, in tank vehicles, from Minneapolis, Red Wing, and Mankato, Minn., to points in Alabama, Arkansas, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Mississippi, Missouri, North Carolina, New Jersey, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, West Virginia, and Wisconsin. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Minneapolis, Minn.

No. MC 105461 (Sub-No. 87), filed July 15, 1971. Applicant: HERR'S MOTOR EXPRESS, INC., Post Office Box 8, Quarryville, PA 17566. Applicant's representative: Bernard N. Gingerich, 114 West State Street, Quarryville, PA 17588. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Oleomargarine, animal and vegetable oils, shortenings, and greases*, in containers, from the plantsites of Colfax Packing Co. and Liberty Shortening Corp., in Pawtucket, R.I., to points in Union, Hudson, and Essex Counties, N.J.; New York, N.Y., and points in Suffolk, Nassau, West Chester, and Rockland Counties, N.Y.; points in Berkshire, Franklin, Hampshire, Hampden, and Worcester, Mass., and points in Connecticut. NOTE: Applicant states that the requested authority cannot be tacked with is existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Philadelphia, Pa.

No. MC 105461 (Sub-No. 88), filed July 16, 1971. Applicant: HERR'S MOTOR EXPRESS, INC., Post Office Box 8, Quarryville, PA 17566. Applicant's representative: Bernard N. Gingerich, 110 West State Street, Quarryville, PA 17566. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Toys; furniture; swimming pools, equipment and supplies; bicycles; sporting goods, equipment and supplies; and camping equipment and supplies*, from the warehouse of American Leisure Products Co., in Warwick, R.I., to points in New York, New Jersey, and Delaware; and (2) *swimming pools, swimming pool equipment and supplies*, from Wilkes-Barre, Pa., to the warehouse of American Leisure Products Co., in Warwick, R.I. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Philadelphia, Pa.

No. MC 105566 (Sub-No. 45), filed July 16, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts, and articles distributed by meat packinghouses*, as described in sections A and C to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, from Worthington, Minn., to points in North Carolina, South Carolina, Tennessee, Mississippi, Virginia, West Virginia, Georgia, and Alabama. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Chicago, Ill.

No. MC 105566 (Sub-No. 46), filed July 16, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts, and articles distributed by meat packinghouses* as described in sections A and C to the report in the *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, from Omaha, Nebr., to points in North Carolina, South Carolina, Tennessee, Mississippi, Virginia, West Virginia, Georgia, and Alabama. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Chicago, Ill.

No. MC 105566 (Sub-No. 47), filed July 22, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Heating and air conditioning equipment and parts thereof*, from Columbus, Ohio to points in Arizona, California, Oregon, Washington, Nevada, Idaho, and Utah. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Columbus, Ohio or Washington, D.C.

No. MC 105566 (Sub-No. 48), filed July 22, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Plastic materials*, from Indianapolis, Ind., to points in California, Oregon, and Washington. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Indianapolis, Ind., Chicago, Ill., or Washington, D.C.

No. MC 105566 (Sub-No. 49), filed July 22, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Aluminum and aluminum products*, from Benton, Ky., to points in Arizona, Utah, Nevada, Idaho, Washington, Oregon, and California. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or St. Louis, Mo.

No. MC 105566 (Sub-No. 50), filed July 22, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Bananas*, from Galveston, Tex., to points in California, Arizona, New Mexico, Texas, Louisiana, Mississippi, Colorado, North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, Minnesota, Iowa, Missouri, Arkansas, Wisconsin, Michigan, Illinois, Indiana, Ohio, Kentucky, and Tennessee. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary,

applicant requests it be held at Washington, D.C.

No. MC 105566 (Sub-No. 51), filed July 22, 1971. Applicant: SAM TANKSLEY TRUCKING, INC., Post Office Box 1119, Cape Girardeau, MO 63701. Applicant's representative: Thomas F. Kilroy, 2111 Jefferson Davis Highway, Arlington, VA 22202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Bananas, plantains, pineapples, coconuts, and agricultural commodities* otherwise exempt from economic regulations under section 203(b)(6) of the Act when transported in mixed shipments with bananas, plantains, pineapples, and coconuts, from Wilmington, Del., and Baltimore, Md., to points in Georgia, Tennessee, Kentucky, Ohio, Indiana, Michigan, Wisconsin, Illinois, Minnesota, Iowa, Missouri, Kansas, and Nebraska. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 106644 (Sub-No. 122), filed June 30, 1971. Applicant: SUPERIOR TRUCKING COMPANY, INC., 2770 Peyton Road, Northwest, Post Office Box 916, Atlanta, GA 30301. Applicant's representative: Duane W. Acklie and Richard A. Peterson, Post Office Box 80806, Lincoln, NE 68501. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commodities which because of their size and weight require the use of special equipment*, between points in Virginia, Maryland, Pennsylvania, New Jersey, New York, Massachusetts, and Rhode Island, on the one hand, and, on the other, points in Alabama, Florida, Georgia, Louisiana, Mississippi, Tennessee, and South Carolina. NOTE: Applicant states it already holds the requested authority, and that this application is only for the purpose of eliminating a North Carolina gateway. Applicant further states it intends to tack to serve the same states it now can serve by tacking over a North Carolina gateway. Applicant also holds contract carrier authority under MC 104724 (Sub-No. 13), therefore dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga.

No. MC 106775 (Sub-No. 29), filed July 12, 1971. Applicant: ATLAS TRUCK LINE, INC., Post Office Box 9848, Houston, TX 77015. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, TX 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Iron and steel and iron and steel articles*, between points in Arkansas, Louisiana, Mississippi, Oklahoma, Kansas, and Texas, and (2) *iron and steel and iron and steel articles*, (except oilfield commodities as authorized T. E. Mercer Ext. 74 M.C.C. 459), (a) between points in Alabama and New Mexico, and (b) between points in Alabama and New Mexico, on the one hand, and, on the other, points in Texas, Oklahoma, Kansas, Arkansas, Louisiana, and Mississippi. NOTE: Applicant states that it holds authority to transport without circuity oilfield commodities as authorized T. E. Mercer Ext. 74 M.C.C. 459, within the area where authority is sought in (1) above, and that it holds no authority to transport oilfield commodities within the area wherein authority is sought by this subparagraph (2) above, except to and from Lea and Eddy Counties, N. Mex. Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., and New Orleans, La.

No. MC 107012 (Sub-No. 121), filed July 9, 1971. Applicant: NORTH AMERICAN VAN LINES, INC., Lincoln Highway East and Meyer Road, Post Office Box 988, Fort Wayne, IN 46801. Applicant's representatives: Terry G. Fewell and Donald C. Lewis (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *New furniture*, from Cedartown, Ga., to points in Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, New York, New Jersey, Pennsylvania, West Virginia, Maryland, Virginia, Tennessee, North Carolina, South Carolina, Florida, Alabama, Mississippi, Louisiana, Arkansas, Kentucky, and the District of Columbia. NOTE: Common control and dual operations may be involved. Applicant states (1) that the requested authority can be tacked with its presently held authority at points in Arkansas, Kentucky, and Tennessee to provide service to all points in the United States, and (2) it presently holds authority to serve the States herein but must observe gateways. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill., St. Louis, Mo., or Indianapolis, Ind.

No. MC 107403 (Sub-No. 821), filed July 16, 1971. Applicant: MATLACK, INC., 10 West Baltimore Avenue, Lansdowne, PA 19050. Applicant's representatives: John E. Nelson (same address as applicant) and Harry C. Ames, Jr., 666 11th Street NW., Washington, DC 20001. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cement*, in bulk, from Bayonne and Newark, N.J., to points in Connecticut, Delaware, Maryland, New Jersey, New York, Pennsylvania, and the District of Columbia. NOTE: Applicant states that the requested authority can be tacked with its existing authority but indicates that it has no present intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 107678 (Sub-No. 43), filed July 12, 1971. Applicant: HILL & HILL TRUCK LINE, INC., 14942 Talcott, Post Office Box 9698, Houston, TX 77015. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, TX 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel and iron and steel articles*, between points in Alabama, Arkansas, Kansas, Oklahoma, Louisiana, Mississippi, New Mexico, and Texas. NOTE: Applicant states that it is authorized to transport without circuity in present operation oilfield commodities as authorized T. E. Mercer, Ext. 74 MCC 459 between all areas wherein authority is here sought. Applicant further states it would transport iron and steel articles between territory here involved and points in Colorado, Utah, and Wyoming by tacking with a size and weight authority to and from Harris County, Tex., and would tack over any point in Texas with a size and weight authority to and from Alaska. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., and New Orleans, La.

No. MC 107983 (Sub-No. 11), filed July 21, 1971. Applicant: COLD-WAY EXPRESS, INC., Post Office Box 26, Morton, IL 61550. Applicant's representative: George S. Mullins, 4704 West Irving Park Road, Chicago, IL 60641. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (A) *Gravity flow farm boxes, related parts and running gear*, between Onarga, Ill., on the one hand, and, on the other, points in Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Carolina, North Dakota, Ohio, South Dakota, Tennessee, and Wisconsin, for the account of Ficklin Manufacturing Co.; (B) *gravity boxes, augers, running gears, grinder mixers and related parts*, between Crown Point, Ind., and Oelwein and Osage, Iowa, on the one hand, and, on the other, points in Alabama, Arkansas, Georgia, Illinois, Iowa, Kansas, Kentucky, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, and Wisconsin, for the account of Helix Corp.; and (C) *wagons and running gears, breaking plows, fertilizing equipment and related parts*, between Gibson City, Ill., on the one hand, and, on the other, points in Alabama, Arkansas, Georgia, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New York, North Dakota, Ohio, Pennsylvania, South Dakota, Tennessee, Texas, and Wisconsin, for the account of M & W Gear Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Chicago or Springfield, Ill.

No. MC 108297 (Sub-No. 21), filed June 23, 1971. Applicant: FOX TRANSPORT SYSTEM, a corporation, 21 South Fifth Street, Philadelphia, PA 19106. Applicant's representative: Alan Kahn, 1920 Two Penn Center Plaza, Philadelphia, PA 19102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Dairy products*, in vehicles, equipped

with mechanical refrigeration, and *fruit juices and fruit drinks* (except commodities in bulk, in tank or hopper-type vehicles), from Fort Washington, Pa., to Exmore, Va., and (2) *such merchandise* as is dealt in by wholesale, retail, and chain grocery and food business houses, and in connection therewith, *equipment, materials, and supplies* used in the conduct of such business, between points in Dauphin, Lancaster, Perry, and York Counties, Pa.; Allegany, Baltimore, Carroll, Cecil, Frederick, Hartford, and Washington Counties, Md.; Clarke and Frederick Counties, Va.; and Berkeley and Jefferson Counties, W. Va. NOTE: Applicant states that it will tack proposed authority with present authority in Connecticut, Delaware, Maryland, New Jersey, New York, Pennsylvania, Virginia, and the District of Columbia, tacking to be accomplished at common points in Maryland and Pennsylvania. Applicant further states that no duplicating authority is being sought. If a hearing is deemed necessary, applicant requests it be held at Harrisburg, Pa., or Washington, D.C.

No. MC 108942 (Sub-No. 5), filed July 12, 1971. Applicant: C. G. TODD TRUCKING COMPANY, a corporation, Post Office Box 24734, Dallas, TX 75224. Applicant's representative: Joe E. Fender, 802 Houston First Savings Building, Houston, TX 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel and iron and steel articles* (except oilfield commodities as authorized T. E. Mercer, Ext. 74 MCC 459), (1) between points in Texas, and (2) between points in Texas on the one hand, and, on the other, points in Oklahoma, Kansas, New Mexico, Arkansas, and Louisiana. NOTE: Applicant states that it is authorized to transport oilfield commodities between points in Texas, pursuant to its registration under MC 108942. Applicant further states it will file to convert its registration certificate by related application. Applicant further states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., and New Orleans, La.

No. MC 109637 (Sub-No. 380), filed July 12, 1971. Applicant: SOUTHERN TANK LINES, INC., 10 West Baltimore Avenue, Lansdowne, PA 19050. Applicant's representatives: John E. Nelson (same address as applicant) and Harry C. Ames, Jr., 666—11th Street NW., Washington, DC 20001. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Alcoholic liquors and grain neutral spirits*, in bulk, in tank vehicles, between points in Kentucky, on the one hand, and, on the other, points in Mississippi and (2) *Alcoholic liquors*, in bulk, in tank vehicles, from Baltimore, Md., to points in Minnesota. NOTE: Common control may be involved. Applicant states that the requested authority can be tacked with its existing authority, but indicates that it has no present intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 111045 (Sub-No. 85) (Correction), filed July 6, 1971, published in the FEDERAL REGISTER issue of July 29, 1971 and republished in part as corrected, this issue. Applicant: REDWING CARRIERS, INC., Post Office Box 426, Tampa, FL 33601. Applicant's representatives: J. V. McCoy (same address as applicant) and Lewis H. Hill, Jr., First National Bank Building, Tampa, FL 33602. NOTE: The purpose of this republication is to reflect the correct No. MC 111045 (Sub-No. 85) in lieu of MC 11045 (Sub-No. 85) which was erroneously shown in the previous publication. The rest of the application remains as previously published.

No. MC 111401 (Sub-No. 341), filed July 19, 1971. Applicant: GROENDYKE TRANSPORT INC., 2510 Rock Island Boulevard, Enid, OK 73701. Applicant's representative: Alvin L. Hamilton (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Asphalt*, in bulk, in tank vehicles, from Tulsa, Okla., to points in Nebraska, (2) *Crude oil*, in bulk, in tank vehicles, from points in Jackson, Pottawatomie, Nemaha, and Marshall Counties, Kans., to points in Richardson County, Nebr.; (3) *Petroleum lubricating oils*, in bulk, in tank vehicles, from Ponca City, Okla., to points in Idaho, and (4) *Liquid fertilizer solutions*, in bulk, in tank vehicles, from the plant-site of Texas Sulphur Products Co., Inc., near Stinnett, Tex., to points in South Dakota. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Oklahoma City, Okla., or Kansas City, Mo.

No. MC 111401 (Sub-No. 342), filed July 19, 1971. Applicant: GROENDYKE TRANSPORT, INC., 2510 Rock Island Road, Enid, OK 73701. Applicant's representative: Alvin L. Hamilton (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Fertilizer, fertilizer materials and ingredients*, from points in Hale and Parmer Counties, Tex., to points in Arizona, Colorado, Kansas, New Mexico, Oklahoma, and Texas; (2) *Liquid fertilizer solutions*, in bulk, in tank vehicles, from Hurlwood, Tex., to points in New Mexico, Oklahoma, Kansas, and Colorado and (3) *Potash*, in bulk, from Carlsbad, N. Mex., to points in Texas. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Oklahoma City, Okla., or Dallas, Tex.

No. MC 111594 (Sub-No. 52), filed July 14, 1971. Applicant: C. W. TRANSPORT, INC., 610 High Streeet, Wisconsin Rapids, WI 54494. Applicant's representative: Carl L. Steiner, 39 South La Salle Street, Chicago, IL 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Encapsulated dye*, in bulk, in tank vehicles, from Hartford City, Ind., to Nekoosa and Stevens Point, Wis. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 111812 (Sub-No. 429), filed July 16, 1971. Applicant: MIDWEST COAST TRANSPORT, INC., 405½ East Eighth Streeet, Post Office Box 1233, Sioux Falls, SD 57101. Applicant's representative: Donald L. Stern, 530 Univac Building, 7100 West Center Road, Omaha NE 68106. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Frozen prepared foods and frozen meats and canned goods*, from St. James, Madelia, and Butterfield, Minn., to points in California, Oregon, Washington, Colorado, Salt Lake City, Utah, Arizona, Idaho, and Montana. NOTE: Applicant states that tacking is not intended, however Subs 48, 64, 83, 85, 87, 188, 236, 268, 283, 287, 357, and 364 could be tacked with the requested authority at the proposed origin to serve the destination states involved. Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Minneapolis, Minn.

No. MC 113000 (Sub-No. 4), filed July 15, 1971. Applicant: RICHARD A. EVAVOLD, doing business as EVAVOLD TRUCKING, Ashby, Minn. 56309. Applicant's representative: A. R. Fowler, 2288 University Avenue, St. Paul, MN 55114. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Insulation materials*, from Underwood, Minn., to points in North Dakota, South Dakota, Nebraska, Iowa, Minnesota, and Wisconsin, under contract with Pal-O-Pak Insulation Co., Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Minneapolis, Minn.

No. MC 113009 (Sub-No. 6), filed July 16, 1971. Applicant: L. J. BEAL & SON, INC., 212 S. Main Street, Brooklyn, MI 49230. Applicant's representative: Martin J. Leavitt, 1800 Buhl Building, Detroit, Mich. 48226. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foundry sand additives, including binding and treating ingredients*, in packages, from Albion, Mich., to points in Ohio and Indiana. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Lansing or Detroit, Mich.

No. MC 114019 (Sub-No. 219), filed July 14, 1971. Applicant: MIDWEST EMERY FREIGHT SYSTEM, INC., 7000 South Pulaski Road, Chicago, Ill. 60629.

Applicant's representative: Edward G. Bazelon, 39 South La Salle Street, Chicago, IL 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts and articles distributed by meat packinghouses* as described in Appendix I to the report in *Descriptions in Motor Carrier Certificates* 61 M.C.C. 209 and 766, from Holton, Kans., to points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia, and the District of Columbia. NOTE: Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at New York, N.Y., or Washington, D.C.

No. MC 114019 (Sub-No. 220), filed July 14, 1971. Applicant: MIDWEST EMERY FREIGHT SYSTEM, INC., 7000 South Pulaski Road, Chicago, IL 60629. Applicant's representative: Edward G. Bazelon, 39 South LaSalle Street, Chicago, IL 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Corn products*, in bulk, from Chicago and Pekin, Ill., to points in Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, New Jersey, New York, Ohio, Pennsylvania, West Virginia, and Wisconsin, restricted to traffic originating at the plantsites and warehouse of CPC International, Inc., at Chicago and Pekin, Ill. NOTE: Common control may be involved. Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at New York, N.Y., or Washington, D.C.

No. MC 114265 (Sub-No. 11), filed July 16, 1971. Applicant: RALPH SHOEMAKER, doing business as SHOEMAKER TRUCKING COMPANY, 8624 Franklin Road, Boise, ID. Applicant's representative: Raymond D. Givens, Box 964, Boise, ID 83701. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (A) *Wood and steel trusses and component parts*, (1) from points in Ada County, Idaho to points in North Dakota, South Dakota, Nebraska, Kansas, Oklahoma, Texas, Louisiana, Arkansas, Missouri, Iowa, and Minnesota; and (2) from Los Angeles and Santa Rosa, Calif., and Hillsboro, Oreg., to points in Ada County, Idaho; and (B) *Glue*, from points in Ada County, Idaho. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Boise, Idaho.

No. MC 114486 (Sub-No. 24), filed July 14, 1971. Applicant: A. F. JAMES TRUCK LINE, 107 Lelia Street, Texarkana, TX 75501. Applicant's representative: Austin L. Hatchell, 1102 Perry Brooks Building, Austin, Tex. 78701. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Clay and clay products, and attendant equipment, materials and supplies* (except in bulk, in tank vehicles) used in the installation thereof from the plantsites of W. S. Dickey Clay Manufacturing Co., at Texarkana and Saspamco, Tex., to points in Arizona, under contract with W. S. Dickey Clay Manufacturing Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Dallas, Tex., or Shreveport, La.

No. MC 114552 (Sub-No. 56), filed July 19, 1971. Applicant: SENN TRUCKING COMPANY, a corporation, Post Office Box 333, Newberry, SC 29108. Applicant's representative: Frank A. Graham, Jr., 707 Security Federal Building, Columbia, S.C. 29201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Conduit and pipe (other than iron and steel), attachments, parts and fittings therefor*, from Rootstown Township, Portage County, Ohio to points in North Carolina and South Carolina. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Columbia, S.C., Atlanta, Ga., or Washington, D.C.

No. MC 114552 (Sub-No. 57), filed July 12, 1971. Applicant: SENN TRUCKING COMPANY, a corporation, Post Office Box 333, Newberry, SC 29108. Applicant's representative: Frank A. Graham, Jr., 707 Security Federal Building, Columbia, SC 29201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Boards* made from wood chips, wood shavings, or wood fibre, alone or in combination; with or without added binder; with surface unfinished or finished with decorative or protective materials and with or without accessories and supplies used in the installation and/or application thereof, from points in Nash County, N.C., to points in Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Virginia, Vermont, West Virginia, and the District of Columbia; and (2) materials, equipment and supplies used in the manufacture and distribution of the commodities described in (1) above, from points in the destinations in (1) above, to points in Nash County, N.C. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill., or Washington, D.C.

No. MC 114552 (Sub-No. 58), filed July 16, 1971. Applicant: SENN TRUCKING COMPANY, a corporation, Post Office Box 333, Newberry, SC 29108. Applicant's representative: Frank A. Graham, Jr., 707 Security Federal Building, Columbia, SC 29201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Plywood*, from the plantsite of Sumter Plywood Corp., at or near Livingston, Ala., to points in Florida, Georgia, Kentucky, North Carolina, South Carolina, and Tennessee. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Cincinnati, Ohio, Atlanta, Ga., or Columbia, S.C.

No. MC 115331 (Sub-No. 317), filed July 14, 1971. Applicant: TRUCK TRANSPORT, INCORPORATED, 1931 North Geyer Road, St. Louis, MO 63131. Applicant's representative: J. R. Ferris, 230 St. Clair Avenue, East St. Louis, IL 62201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fertilizer, fertilizer materials, fertilizer ingredients, chemicals, insecticides, herbicides, fungicides, pesticides, and rodenticides*, in containers, from East St. Louis, Ill., to points in Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Missouri, Minnesota, Nebraska, North Dakota, Ohio, Oklahoma, Pennsylvania, South Dakota, Tennessee, West Virginia, and Wisconsin. NOTE: Common control may be involved. Applicant states that the requested authority can be tacked with its existing authority but indicates that it has no present intention to tack and therefore does not identify the points or territories which can be served through tacking. If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo., or Chicago, Ill.

No. MC 115331 (Sub-No. 318), filed July 14, 1971. Applicant TRUCK TRANSPORT, INCORPORATED, 1931 North Geyer Road, St. Louis, MO 63131. Applicant's representative: J. R. Ferris, 230 St. Clair Avenue, East St. Louis, IL 62201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Toilet preparations, toilet articles and premiums, cosmetics, drugs, cleaning compounds, buffing or polishing compounds, disinfectants, and household products;* (2) *materials and supplies* used in the manufacture or sales and distribution of the commodities named in (1) above, between Fort Madison, Iowa, on the one hand, and, on the other, points in Minnesota, Wisconsin, Nebraska, Illinois, Indiana, Michigan, Ohio, Missouri, Tennessee, Iowa, Arkansas, Kansas, Kentucky, and Mississippi. NOTE: Applicant states that tacking possibilities exist, but indicates that it has no *present* intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo., Chicago, Ill., or Washington, D.C.

No. MC 115331 (Sub-No. 319), filed July 22, 1971. Applicant: TRUCK TRANSPORT, INCORPORATED, 1931 North Geyer Road, St. Louis, MO 63131.

Applicant's representative: J. R. Ferris, 230 St. Clair Avenue, East St. Louis, IL 62201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Fertilizer*, in bulk, from Hayti, Mo., to points in Arkansas; and (2) defluorinated *phosphate feed supplements*, from North Little Rock, Ark., to points in Missouri, Tennessee, Kansas, Kentucky, and Illinois. NOTE: Applicant states that tacking possibilities exist, but indicates that it has no *present* intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo.

No. MC 115481 (Sub-No. 3), filed July 14, 1971. Applicant: GILCHRIST BROS., INC., Coastwise and Tyler Streets, Southside, Port Newark, NJ 07114. Applicant's representative: Morton E. Kiel, 140 Cedar Street, New York, NY 10006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber*, from Port Newark, N.J., to New York, N.Y., and points in Dutchess, Orange, Nassau, Putnam, Rockland, Suffolk, Sullivan, Ulster, and Westchester Counties, N.Y. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at New York, N.Y.

No. MC 115840 (Sub-No. 68), filed July 12, 1971. Applicant: COLONIAL FAST FREIGHT LINES, INC., 1215 West Bankhead Highway, Post Office Box 10327, Birmingham, AL 35202. Applicant's representative: C. E. Wesley (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Valves, hydrants, fittings, components, parts and accessories* (except in bulk), from Anniston, Ala., to points in the United States (except Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Hawaii, and Alaska). NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Birmingham, Ala.

No. MC 116073 (Sub-No. 178), filed July 19, 1971. Applicant: BARRETT MOBILE HOME TRANSPORT, INC., Post Office Box 919, Moorhead, MN 56560. Applicant's representative: Robert G. Tessar, 1819 Fourth Avenue South Kegel Plaza, Moorhead, MN 56560. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trailers*, designed to be drawn by passenger automobiles, in initial movements, and *buildings and sections of buildings*, from points in Saratoga County, N.Y., to points in the United States (except Alaska and Hawaii). NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Albany, N.Y.

No. MC 116763 (Sub-No. 198) (Correction) filed June 11, 1971, published in the FEDERAL REGISTER issue of July 9, 1971, and republished in part, as corrected this issue. Applicant: CARL SUBLER TRUCKING, INC., 115 North West Street, Versailles, OH 45380. Applicant's representative: H. M. Richters (same address as applicant). NOTE: The sole purpose of this partial republication is to include West Virginia as a destination State, inadvertently omitted in previous publication. The rest of the application remains the same.

No. MC 116982 (Sub-No. 11), filed July 15, 1971. Applicant: FUCHS, INC., Rural Route 1, Box 576, Sauk City, WI 53583. Applicant's representative: Michael J. Wyngaard, 125 West Doty Street, Madison, WI 53703. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Building and housing units*, complete, knocked down, or in sections, and *component parts thereof, wood products, composition wood products, laminated products, and parts and accessories* for all of these products, (a) from Moberly, Mo., to points in New York, West Virginia, Alabama, Arkansas, Minnesota, South Dakota, Nebraska, Iowa, Missouri, Kansas, Kentucky, Illinois, Wisconsin, Michigan, Ohio, Pennsylvania, Tennessee, Indiana, Oklahoma, North Dakota, Texas, Louisiana, Mississippi, and Georgia, (b) from Mazomanie, Wis., to points in New York, West Virginia, Alabama, Arkansas, Nebraska, Kansas, Kentucky, Ohio, Pennsylvania, Texas, Tennessee, Oklahoma, Louisiana, Mississippi, and Georgia, and (c) between Moberly, Mo., and Mazomanie, Wis., (2) *Materials, equipment and supplies* used in the manufacture, sale, distribution, erection and completion of the items named in Part 1, and *return shipments of the items named in Part 1*, (a) from points in New York, West Virginia, Alabama, Arkansas, Minnesota, South Dakota, Nebraska, Iowa, Missouri, Kansas, Kentucky, Illinois, Wisconsin, Michigan, Ohio, Pennsylvania, Tennessee, Indiana, Oklahoma, North Dakota, Texas, Louisiana, Mississippi, and Georgia, to Moberly, Mo., (b) from points in New York, West Virginia, Alabama, Arkansas, Nebraska, Kansas, Kentucky, Ohio, Pennsylvanie, Texas, Tennessee, Oklahoma, Louisiana, Mississippi, and Georgia, to Mazomanie, Wis., and (c) between Moberly, Mo., and Mazomanie, Wis.

(3) *Feed and feed ingredients*, from the plant and warehouse facilities of Kent Feeds, Inc., at or near Rockford and New Milford, Ill., to points in Suak, Columbia, and Dane Counties, Wis., on and north of U.S. Highway 18, and Iowa County, Wis., on and north of U.S. Highway 18 under contract with Kent Feeds, Inc.; (4) *building and housing units*, complete, knocked down, or in sections, and *component parts thereof, wood products, composition wood products, laminated products, and parts and accessories* for all of these products, (a) from Coldwater, Mich., to points in New York, West Virginia, Alabama, Arkansas, Minnesota, South Dakota, Nebraska, Iowa, Missouri, Kansas, Kentucky, Illinois, Wisconsin, Michigan, Ohio, Pennsylvania, Tennessee, Indiana, Oklahoma, North Dakota, Texas, Louisiana, Mississippi, and Georgia, and (b) between Moberly, Mo.; Mazomanie, Wis., and Coldwater, Mich.; (5) *materials, equipment and supplies* used in the manufacture, sale, distribution, erection, and completion of the items named in Part 1, and *return shipments of the items named in Part 1*, (a) from points in New York, West Virginia, Alabama, Arkansas, Minnesota, South Dakota, Nebraska, Iowa, Missouri, Kansas, Kentucky, Illinois, Wisconsin, Michigan, Ohio, Pennsylvania, Tennessee, Indiana, Oklahoma, North Dakota, Texas, Louisiana, Mississippi, and Georgia, and (b) between Moberly, Mo., Mazomanie, Wis., and Coldwater, Mich. Said operations in (1), (2), (4), and (5) are limited to a transportation service to be performed, under a continuing contract or contracts, with Wick Building Systems, Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Madison or Milwaukee, Wis.

No. MC 117304 (Sub-No. 24), filed July 12, 1971. Applicant: DON PAFFILE, doing business as PAFFILE TRUCK LINES, 2906—29th Street, Lewiston, ID 83501. Applicant's representative: Don Paffile (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Waste or scrap paper and paper products* for recycling and reuse, from the paper mill of Potlatch Forests, Inc., near Lewiston, Idaho, to points in California, Oregon, and Washington. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Spokane, Wash.

No. MC 117765 (Sub-No. 132), filed July 8, 1971. Applicant: HAHN TRUCK LINE, INC., 5315 Northwest Fifth, Oklahoma City, OK 73107. Applicant's representative: R. E. Hagan (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Charcoal and charcoal products, lignite char briquettes*, (a) from plantsite of Cupples Co., Salem, Mo., to points in Oklahoma and Texas and (b) from plantsite of Husky Briquetting, Inc., Isanti, Minn., to points in Colorado, Illinois, Iowa, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin and (2) *Nonfrozen foodstuffs*, in containers, (a) from Stigler and Westville, Okla., to points in Alabama, Arkansas, Colorado, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Nebraska, New Mexico, Tennessee, and Texas and (b) from Muskogee, Okla., to

points in Iowa. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Oklahoma City, Okla.

No. MC 117940 (Sub-No. 53) (Amendment), filed June 24, 1971, published in the FEDERAL REGISTER issue of July 22, 1971, and republished in part, as amended, this issue. Applicant: NATIONWIDE CARRIERS, INC., Post Office Box 104, Maple Plain, MN 55359. Applicant's representative: Donald L. Stern, 530 Univac Building, 7100 West Center Road, Omaha, NE 68106. NOTE: The sole purposes of this partial republication is to reflect the commodity sought to be transported as *foodstuffs* in lieu of canned goods. The rest of the application remains as previously published.

No. MC 119399 (Sub-No. 28), filed July 12, 1971. Applicant: CONTRACT FREIGHTERS, INC., 2900 Davis Boulevard, Post Office Box 1375, Joplin, MO 68801. Applicant's representative: David L. Sitton (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Malt beverages and advertising matter* when moving therewith, from St. Paul, Minn., to points in Oklahoma and from Belleville, Ill., to Lamar, Mo. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Oklahoma City and Tulsa, Okla., or Kansas City, Mo.

No. MC 119670 (Sub-No. 19), filed July 9, 1971. Applicant: THE VICTOR TRANSIT CORPORATION, Post Office Box 115, Winton Place Station, Cincinnati, OH 45232. Applicant's representative: Robert H. Kinker, Post Office Box 464, Frankfort, KY 40601. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Plastic material* expanded, from Cincinnati, Ohio, to points in Illinois, Indiana, Kentucky, Michigan, and West Virginia. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Cincinnati or Columbus, Ohio.

No. MC 119767 (Sub-No. 272) (Amendment), filed June 7, 1971, published in the FEDERAL REGISTER issue of July 9, 1971, and republished as amended this issue. Applicant: BEAVER TRANSPORT CO., a corporation, I–94 and County Highway C, Bristol, WI. Applicant's representative: Allan B. Torhorst, Post Office Box 307, Burlington, WI. 53105. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Food, food preparations, and foodstuffs* (except in bulk in tank vehicles), from Champaign, Ill., to points in Iowa, Minnesota, Missouri, North Dakota, South Dakota, Wisconsin, and points in Nebraska on and east of U.S. Highway 183, restricted to traffic originating at Champaign, Ill., and destined to points in the named States. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. Common control may be involved. The purpose of this republication is to reflect (1) the above restriction, and (2) a correction in the territorial scope of the authority sought. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 119774 (Sub-No. 27), filed July 12, 1971. Applicant: MARY ELLEN STIDHAM, N. M. STIDHAM, INEZ MANKINS and JAMES E. MANKINS, SR., a partnership, doing business as EAGLE TRUCKING COMPANY, Post Office Box 471, Kilgore, TX 75662. Applicant's representative: Joe G. Fender, 802 Houston First Savings Building, Houston, TX 77002. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel, and iron and steel articles*, between points in Alabama, Arkansas, Kansas, Oklahoma, Louisiana, Mississippi, New Mexico, and Texas. NOTE: Applicant states that it is authorized to transport without circuity in present operation oilfield commodities as authorized T. E. Mercer, Ext. 74 M.C.C. 459, between all areas wherein authority is here sought. Applicant further states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Dallas or Houston, Tex., and New Orleans, La.

No. MC 119777 (Sub-No. 215), filed June 28, 1971. Applicant: LIGON SPECIALIZED HAULER, INC., Post Office Drawer "L", Madisonville, KY 42431. Applicant's representatives: Louis J. Amato, Post Office Box E, Bowling Green, KY 42101 and William G. Thomas (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Poultry, eggs and livestock supplies and equipment*, (1) from Milford Ind., to points in the United States (except Alaska and Hawaii) and (2) from Athens, Ga., to Milford, Ind. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Louisville, Ky.

No. MC 119789 (Sub-No. 83), filed July 14, 1971. Applicant: CARAVAN REFRIGERATED CARGO, INC., Post Office Box 6188, Dallas, TX 75222. Applicant's representative: James T. Moore (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Electric resistance grills; exhaust or vent fans, and roof ventilators; electric immersion heaters; electric heaters, portable; water heaters; industrial heaters; air heaters; wall or baseboard heaters; heating or power boilers; electrastatic air cleaners, air coolers; house heating furnaces; electric fans and parts thereof; pipe or tubing; immersion heating elements; electric appliances and instruments; electric motors and parts thereof; electric thermostats; steel and aluminum shutters; metal air filters; switches and circuit brakers and parts therefor; stapling machines and staples; sheet steel articles; sheet metal work, iron; stove trimmings; stove or range canopies and hoods; electric heating pads; electric hot plate, stoves, and ranges and parts therefor; wire, insulated or plain; wire, in packages; electric cable; hardware; catalogs and catalog parts and sections; advertising displays and advertising matter*, from Bennettsville, S.C., to points in California. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo.; Dallas, Tex., or Washington, D.C.

No. MC 119897 (Sub-No. 12), filed July 12, 1971. Applicant: A–1 TRANSPORTATION COMPANY, a corporation, 8826 Mississippi Street, Houston, TX 77029. Applicant's representative: J. G. Dail, Jr., 1111 E Street NW., Washington, DC 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel and iron and steel articles*, (1) between points in Texas, Oklahoma, Arkansas, Louisiana, Kansas, and New Mexico; and (2) between points in Texas, Oklahoma, Arkansas, Louisiana, Kansas, and New Mexico on the one hand, and, on the other, points in Mississippi and Alabama, restricted against the transportation of pipe as described in *Mercer Extension Oil Field Commodities*, 74 M.C.C. 459. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. Applicant further states that it now holds *Mercer* type authority permitting it to operate, with the observance of certain gateways, within the territory described in part (1). Common control may be involved. If a hearing is deemed necessary, applicant does not specify a location.

No. MC 123048 (Sub-No. 199), filed July 12, 1971. Applicant: DIAMOND TRANSPORTATION SYSTEM, INC., 1919 Hamilton Avenue, Racine, WI 53401. Applicant's representatives: Paul C. Gartzke, 121 West Doty Street, Madison, WI 53703 and Paul L. Martinson (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (A) *Agricultural implements and attachments and parts for agricultural implements*, from the port of entry on the International boundary line between the United States and Canada in Minnesota to points in Arkansas, Connecticut, Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Missouri, Minnesota, New Hampshire, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Dakota, Tennessee, Vermont, Virginia, West Virginia, and

Wisconsin; (B) *agricultural implements and farm machinery* (except farm tractors and commodities requiring special equipment), from Crystal Lake, Ill., to points in Arizona, California, Colorado, Delaware, Idaho, Illinois, Iowa, Kansas, Upper Peninsula of Michigan, Minnesota, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York (Long Island only), North Dakota, Ohio, Oregon, Pennsylvania on and west of U.S. Highway 19, South Dakota, Utah, Washington, Wisconsin, and Wyoming; (C) *agricultural implements and parts, accessories and attachments for agricultural implements,* from Mosinee, Wis., to points in Illinois and Iowa; (D) *agricultural machinery, implements and parts other than hand* (except such machinery, implements and parts, which because of size or weight require the use of special equipment) as described in Appendix XII to the report in *Descriptions in Motor Carrier Certificates,* 61 M.C.C. 209, from LaPorte, Ind., to points in Colorado, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Carolina, North Dakota, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin, and Wyoming.

(E) *Dual wheels for tractors,* from Goodfield, Ill., to ports of entry on the International boundary line between the United States and Canada; (F) *agricultural implements and attachments and parts for agricultural implements,* from Hopkins, Minn., to points in New York and ports of entry on the International boundary line between the United States and Canada in North Dakota; (G) *farm wagons,* from Quincy, Ill., to points in Kentucky, Maryland, Michigan, New York, Ohio, Pennsylvania, and Wisconsin; (H) (1) *agricultural implements and attachments and parts for agricultural implements,* from Canton, Ill., to points in Arkansas, Delaware, Kansas, Maryland, Massachusetts, Michigan, New Jersey, New York, Pennsylvania, Texas, Vermont, Virginia, Wisconsin, and ports of entry on the International boundary line between the United States and Canada in Minnesota; (2) *agricultural implements and farm machinery and attachments and parts for agricultural implements and farm machinery,* from Memphis, Tenn., to points in Iowa, Illinois, Minnesota, Missouri on and west of U.S. Highway 65, and those in Wisconsin on and south of U.S. Highway 10; (3) *self-propelled loading, excavating, unloading and grading equipment, and parts, attachments and accessories* from Melrose Park, Ill., to ports of entry on the International boundary line between the United States and Canada at Detroit and Port Huron, Mich.; (4) *self-propelled loading, excavating, unloading and grading equipment, and parts, attachments and accessories,* from Libertyville, Ill., to ports of entry on the International boundary line between the United States and Canada at Detroit and Port Huron, Mich.

(I) (1) *Tractors,* (2) *accessories for tractors,* (3) *attachments for tractors,* and (4) *parts for (1) through (3),* from Winneconne, Wis., to points in Florida, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Mississippi, Michigan, Minnesota, Nebraska, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont; (J) *agricultural implements and attachments and parts for agricultural implements* from Des Moines, Iowa, to points in New York, New Hampshire, and the port of entry on the International boundary line between the United States and Canada at Detroit, Mich.; and (K) *tractors and attachments and parts for tractors,* from Minneapolis, Minn., to points in Nebraska, Iowa, Illinois, and Indiana. NOTE: Applicant states that the requested authority can be tacked with its existing authority but indicates that it has no present intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 123282 (Sub-No. 8), filed June 11, 1971. Applicant: McKINLAY TRANSPORT LIMITED, a corporation, Highway 25 at 401, Milton, ON, Canada. Applicant's representative: Walter N. Bieneman, Suite 1700, One Woodward Avenue, Detroit, MI 48226. Authority sought to operate as a *common carrier,* by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and commodities requiring special equipment), (1) between the port of entry on the International boundary line between the United States and Canada located at or near Port Huron, Mich., and the city of Port Huron, Mich., over city streets, serving no intermediate points, and restricted to traffic moving from or to points in Canada, and interlined with other carriers at Port Huron, Mich., and (2) between the port of entry on the International boundary line between the United States and Canada at or near Port Huron, Mich., and Detroit, Mich., as an alternate route on Canadian traffic between the Sarnia-Port Huron gateway and Detroit, Mich., over Interstate Highway 94, serving no intermediate points. NOTE: Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Lansing, Mich.

No. MC 123618 (Sub-No. 1), filed July 16, 1971. Applicant: KENNETH PEDELEOSE and ROBERT PEDELEOSE, a partnership, doing business as PEDELEOSE BROS., 927 Central Avenue, Bellaire, OH 43906. Applicant's representative: James M. Burtch, 100 East Broad Street, Columbus, OH 43215. Authority sought to operate as a *common carrier,* by motor vehicle, over irregular routes, transporting: *Coal,* between points in Belmont County, Ohio, on the one hand, and, on the other, points in Marshall and Ohio Counties, W. Va. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Columbus, Ohio or Cleveland, Ohio.

No. MC 124078 (Sub-No. 492), filed July 1, 1971. Applicant: SCHWERMAN TRUCKING CO., a corporation, 611 South 28th Street, Milwaukee, WI 53246. Applicant's representative: Richard H. Prevette (same address as applicant). Authority sought to operate as a *common carrier,* by motor vehicle, over irregular routes, transporting: *Chemicals and water treatment compounds,* in bulk, from points in Bibb County, Ga., to points in Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, and Tennessee. NOTE: Common control may be involved. Applicant states that the requested authority can be tacked with its existing authority but indicates that it has no present intention to tack and therefore does not identify the points or territories which can be served through tacking. Persons interested in the tacking possibilities are cautioned that failure to oppose the application may result in an unrestricted grant of authority. If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga.

No. MC 124656 (Sub-No. 3), filed July 9, 1971. Applicant: JOHN LONG TRUCKING, INC., 1030 East Denton Street, Sapulpa, OK 74066. Applicant's representative: Wilburn L. Williamson, 280 National Foundation Life Center, 3535 Northwest 58th, Oklahoma City, OK 73112. Authority sought to operate as a *contract carrier,* by motor vehicle, over irregular routes, transporting: *Glass products,* from Sapulpa, Okla., to points in New Mexico. Restriction: Limited to transportation service to be performed under a continuing contract or contracts with Liberty Glass Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Oklahoma City, Okla., or Tulsa, Okla.

No. MC 124708 (Sub-No. 36), filed July 15, 1971. Applicant: MEAT PACKERS EXPRESS, INC., 222 South 72d Street, Omaha, NE 68114. Applicant's representative: Val M. Higgins, 1000 First National Bank Building, Minneapolis, MN 55402. Authority sought to operate as a *contract carrier,* by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat by-products and articles distributed by meat packinghouses,* as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates,* 61 M.C.C. 209 and 766, except hides and commodities in bulk in tank vehicles, from Denison and Iowa Falls, Iowa, to points in Arizona, California, Nevada, Oregon, and Washington, under contract with Farmland Foods, Inc., Denison, Iowa. NOTE: Applicant states that if authority sought is granted, it will surrender its existing permits from Denison and Iowa Falls to same States contained in permits MC 124708 Subs 2 and 23. Common control may be involved. If a hearing is deemed necessary, applicant

requests it be held at Omaha, Nebr., or Kansas City, Mo.

No. MC 124796 (Sub-No. 87), filed July 9, 1971. Applicant: CONTINENTAL CONTRACT CARRIER CORP., 15045 East Salt Lake Avenue (Post Office Box 1257), City of Industry, CA 91747. Applicant's representatives: William J. Monheim (same address as applicant), and J. Max Harding, Post Office Box 82028, Lincoln, NE 68510. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Auto parts and accessories; automotive jacks, cranes (not self-propelled); tools, hand, pneumatic and electric; and advertising materials, premiums, racks, display cases and signs*, moving with the above-described commodities, (1) from Aberdeen, Miss., to Arden, N.C.; and (2) from Arden, N.C., to Harrisonburg, Va. Restriction: The operations authorized are limited to a transportation service to be performed under a continuing contract, or contracts with Tenneco, Inc. NOTE: Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 125375 (Sub-No. 8), filed July 15, 1971. Applicant: F. B. GUEST, doing business as F.B.G. TRANSPORT, Route 5, Box 95A, Covington, GA 30209. Applicant's representative: Monty Schumacher, Suite 310, 2045 Peachtree Road, NE., Atlanta, GA 30309. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Cottage cheese*, from Watertown, N.Y., to the warehouse facilities of Winn-Dixie Stores, Inc., in Greenville, S.C., Montgomery, Ala., Jacksonville, Miami and Tampa, Fla., Atlanta, Ga., and Louisville, Ky., under contract with Borden, Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga., or Columbus, Ohio.

No. MC 126276 (Sub-No. 52), filed July 14, 1971. Applicant: FAST MOTOR SERVICE, INC., 12855 Ponderosa Drive, Palos Heights, IL 60463. Applicant's representative: Robert H. Levy, 29 South LaSalle Street, Chicago, IL 60603. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs* (except in bulk), from the plant and warehouse sites of Kraftco Corp. and its division, Kraft Foods, at or near Champaign, Ill., to points in New York, Pennsylvania, and Maryland on and west of Interstate Highway 81, and points in Indiana, Kentucky, the Lower Peninsula of Michigan, Ohio, and West Virginia, under contract with Kraft Foods, Division of Kraftco Corp. NOTE: If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 126320 (Sub-No. 6), filed July 6, 1971. Applicant: DETTIBURN TRUCKING, INC., Box 24, Route 3, Petersburg, WV 26847. Applicant's representative: D. L. Bennett, 129 Edgington Lane, Wheeling, WV 26003. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fly ash*, in pneumatic tank semitrailers, from Albright, Morgantown, Mt. Storm, and Shinnston, W. Va., to points in Ohio, Pennsylvania, and Maryland. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Pittsburgh, Pa., or Washington, D.C.

No. MC 126509 (Sub-No. 2) (Correction), filed July 6, 1971, published in the FEDERAL REGISTER issue of July 29, 1971, and republished in part, as corrected, this issue. Applicant: GUY & FORTIN, INC., 42 Rue de l'Eglise, St. Pamphile, Cte. L'Islet, PQ Canada. Applicant's representative: Frank J. Weiner, 6 Beacon Street, Boston, MA 02108. NOTE: The sole purpose of the partial republication is to correct a Canadian point of origin to *Rimouski County*, which was erroneously shown in the previous publication as *Mimouski County*. The rest of application remains as previously published.

No. MC 127505 (Sub-No. 45), filed July 14, 1971. Applicant: RALPH H. BOELK, doing business as BOELK TRUCK LINES, Route No. 2, Mendota, IL 61342. Applicant's representative: Walter J. Kobos, 1016 Kehoe Drive, St. Charles, IL 60174. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Meat, meat products, meat by-products, and articles distributed by meat packinghouses* as described in sections A and C of Appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except commodities in bulk and hides), from the plantsite and storage facilities of Illini Beef Packers, Inc., at or near Joslin, Ill., to points in Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Pennsylvania, Rhode Island, Virginia (points on and east of Interstate Highway 95), and the District of Columbia; (2) *plastic foam articles*, from Linden, N.J., to points in South Dakota, Nebraska, Kansas, Minnesota, Iowa, Missouri, Wisconsin, Illinois, Indiana, Michigan, Ohio, Kentucky, and Tennessee; and (3) *bags*, from New Hope, Pa., to the same destination as (2) above. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 127505 (Sub-No. 46), filed July 12, 1971. Applicant: RALPH H. BOELK, doing business as R. H. BOELK TRUCK LINES, Route 2, Mendota, IL 61342. Applicant's representative: Walter J. Kobos, 1016 Kehoe Drive, St. Charles, IL 60174. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Pallet racks, parts and accessories thereto*, from Streator, Toluca and Mendota, Ill., to points in the United States (except Alaska and Hawaii). NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 127705 (Sub-No. 36), filed July 6, 1971. Applicant: KREVDA BROS. EXPRESS, INC., Post Office Box 68—Office: 501 South Broadway, Gas City, IN 46933. Applicant's representative: Donald W. Smith, 900 Circle Tower, Indianapolis, Ind. 46204. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Glass containers and closures therefor*, from the warehouse facilities utilized by Glass Containers Corp., at Marion, Ind., to points in Illinois, Kentucky, and Michigan. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Indianapolis, Ind.

No. MC 127719 (Sub-No. 3), filed July 15, 1971. Applicant: A. J. BENINATO & SONS, INC., 5618 Virginia Beach Boulevard, Norfolk, VA 23502. Applicant's representative: Alan F. Wohlstetter, 1700 K Street, NW., Washington, DC 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Used household goods*, between points in Norfolk, Newport News, Hampton, Virginia Beach, Williamsburg, Portsmouth, and Chesapeake, Va.; points in York, Isle of Wight, James City, Nansemond, Sussex, Surry, Prince George, Charles City, New Kent, Henrico, Southampton, Greensville, Essex, Gloucester, Mathews, Middlesex, King William, King and Queen, Accomack, Northampton, Richmond, Lancaster and Northumberland Counties, Va., restricted to the transportation of traffic having a prior or subsequent movement, in containers and further restricted to the performance of pickup and delivery service in connection with packing, carting and containerization and unpacking, uncrating, and decontainerization of such traffic. NOTE: Common control may be involved. If a hearing is deemed necessary, applicant does not specify a location.

No. MC 128866 (Sub-No. 25), filed July 12, 1971. Applicant: B & B TRUCKING, INC., Post Office Box 128, Cherry Hill, NJ 08034. Applicant's representative: J. Michael Farrell, 1815 H Street NW, No. 512, Washington, DC 20006. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Aluminum food containers*, from Cherry Hill, N.J., and Searcy, Ark., to East Hartford, Conn., and Fredericksburg, Pa., for the account of Penny Plate, Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Philadelphia, Pa.

No. MC 129076 (Sub-No. 4), filed June 28, 1971. Applicant: SPECIALIZED CARRIERS, INC., 522 East LeGrande, Indianapolis, IN 46203. Applicant's representative: Walter F. Jones, Jr., 601 Chamber of Commerce Building, Indianapolis, IN 46204. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Foundry supplies*, between points in Wisconsin, Michigan, Ohio, Illinois, and

Indiana, under contract with Gene Conreaux & Co., Inc., of Indianapolis, Ind. NOTE: If a hearing is deemed necessary, applicant requests it be held at Indianapolis, Ind., or Washington, D.C.

No. MC 129510 (Sub-No. 3), filed July 15, 1971. Applicant: CHESTER W. ENGLUND, doing business as C. W. ENGLUND CO., 740 Old Stage Road, Salinas, CA 93901. Applicant's representative: John Paul Fischer, 140 Montgomery Street, San Francisco, CA. 94104. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Candy*, from Buffalo, N.Y., to points in New Mexico, Arizona, Idaho, Nevada, California, Washington, Oregon, Texas, and Utah, for the account of William Neilson Limited. NOTE: If a hearing is deemed necessary, applicant requests it be held at San Francisco, Calif., or Buffalo, N.Y.

No. MC 129643 (Sub-No. 7), filed July 12, 1971. Applicant: GEORGE SMITH, doing business as GEORGE SMITH TRUCKING CO., 433 Mountain Avenue, Winnipeg, MB, Canada. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats*, fresh and frozen, from the port of entry on the International boundary line between the United States and Canada located at or near Eastport, Idaho to points in Oregon and Washington, restricted to traffic originating in Canada. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Fargo, N. Dak.

No. MC 129660 (Sub-No. 1), filed July 6, 1971. Applicant: MALLETTE BROTHERS TRUCK LINE, INC., Route 2, Box 243, Gautier, MS 39553. Applicant's representative: Donald B. Morrison, 717 Deposit Guaranty Bank Building, Box 22628, Jackson, MS 39205. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Magnesite*, calcined or dead burned, in bulk, in dump vehicles, from Pascagoula, Miss., to Louisville, Ky. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Jackson, Miss.

No. MC 133095 (Sub-No. 1), filed July 20, 1971. Applicant: TEXAS CONTINENTAL EXPRESS, INC., Post Office Box 434, Euless, TX 76039. Applicant's representative: Rocky M. Moore (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts and articles distributed by meat packinghouses*, as described in sections A and C of appendix I, *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 and *equipment, materials and supplies*, used by meat packinghouses on return, (1) from Liberal, Kans., to points in Kentucky, West Virginia, Pennsylvania, Maryland, Delaware, New Jersey, New York, and Rhode Island; (2) from Plainview, Tex., to points in Kentucky, West Virginia, Virginia, Pennsylvania, Maryland, Delaware, New Jersey, New York, Connecticut, Rhode Island, Massachusetts, New Hampshire, and Maine, and (3) from Friona, Tex., to points in Kentucky, West Virginia, Virginia, Pennsylvania, Maryland, Delaware, New Jersey, New York, Vermont, and New Hampshire. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant request it be held at Dallas, Tex., or Washington, D.C.

No. MC 133119 (Sub-No. 7), filed July 12, 1971. Applicant: HEYL TRUCK LINES, INC., Post Office Box 206, 750 Reed Street, Akron, IA 51001. Applicant's representative: Michael J. Myers, Post Office Box 1025, Sioux City, IA 51101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Bananas and coconuts, plantains, pineapples, and other agricultural commodities* exempt from economic regulation under sections 203 (b) (6) of the Interstate Commerce Act, when transported in mixed loads with bananas, from Wilmington, Del., Newark, N.J., and Baltimore, Md., to ports of entry on the International boundary line between the United States and Canada, located in North Dakota, Minnesota, and Montana, restricted to shipments moving in foreign commerce. NOTE: Applicant states that the requested authority cannot be tacked with its existing authority. If a hearing is deemed necessary, applicant requests it be held at Miami, Fla., Washington, D.C., or Sioux City, Iowa.

No. MC 133146 (Sub-No. 4), filed July 15, 1971. Applicant: INTERNATIONAL TRANSPORTATION SERVICE, INC., 3092 Piedmont Road NE., Atlanta, GA. Applicant's representative: Robert E. Born, 1000 Union Fulton Federal Building, Atlanta, GA 30303. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Wine*, other than in bulk, in tank vehicles, from Atlanta, Ga., to points in the United States East of the western boundaries of Wisconsin, Illinois, Kentucky, Tennessee, Mississippi, and Louisiana, under contract with Monarch Wine Co. of Georgia. NOTE: If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga.

No. MC 133436 (Sub-No. 9), filed June 27, 1971. Applicant: DUDDEN ELEVATOR, INC., Post Office Box 60, Ogallala, NE 69153. Applicant's representative: Richard A. Dudden, 121 East Second Street, Ogallala, NE 69153. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Animal switches, tails and hide trimmings* in bags, bales or in bulk, and *products* manufactured by, used by, or dealt in by Eagle Hair Co., Inc., restricted for the account of Eagle Hair Co., Inc., from points in the United States (except Hawaii) to the Eagle Hair Co., Inc., plants in Clovis, N. Mex., and Chicago, Ill., and from the Eagle Hair Co., Inc., in Clovis, N. Mex., and Chicago, Ill., to Houston, Tex. NOTE: If a hearing is deemed necessary, applicant requests it be held at Lincoln, Nebr.

No. MC 134054 (Sub-No. 2), filed July 6, 1971. Applicant: WHATLEY EQUIPMENT COMPANY, INC., 230 Ross Clark Circle, NE., Dothan, AL 36301. Applicant's representative: D. Harry Markstein, Jr., 512 Massey Building, Birmingham, AL 35203. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Brick, tile, ceramic and related products*, from the plantsites of Bickerstaff Clay Products, Co., Inc., in Cobb County, Ga.; Russell and Jefferson Counties, Ala; Escambia County, Fla.; on the one hand, and, on the other, points in Alabama, Georgia, Mississippi, and Tennessee, and in Florida in and west of Hamilton, Suwanee, Lafayette, and Dixie Counties, under contract with Bickerstaff Clay Products Co., Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Birmingham, Ala., Columbus, Ga., or Montgomery, Ala.

No. MC 134398 (Sub-No. 1), filed July 19, 1971. Applicant: LETELLIER'S EXPRESS, INC., 449 Silver Street, Agawam, MA 01001. Applicant's representative: David M. Marshall, 135 State Street, Suite 200, Springfield, MA 01103. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities*, between points in Massachusetts. NOTE: Applicant states it will be able to tack at several points in Massachusetts for shipments between Massachusetts and Hartford, New Haven, and Bridgeport, Conn., restricted to shipments for freight forwarders. If a hearing is deemed necessary, applicant requests it be held at Springfield, Mass., Hartford, Conn., or Boston, Mass.

No. MC 135114 (Sub-No. 1), filed July 19, 1971. Applicant: HAROLD EDMUND LEATHERS, doing business as HAROLD LEATHERS TRUCK SERVICE, 640 Carol Street, Vidor, TX 77662. Applicant's representative: Robert E. Barnes, Post Office Box 5098, Beaumont, TX 77706. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Bakery goods* and return of the empty racks, from Beaumont, Tex., to Lake Charles and Lafayette, La., under contract with ITT Continental Baking Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Beaumont or Houston, Tex.

No. MC 135236 (Sub-No. 1) (amendment), filed April 16, 1971, published in the FEDERAL REGISTER issue of May 6, 1971, and republished as amended, this issue. Applicant: LOGAN TRUCKING, INC., 801 Erie Avenue, Logansport, IN 46947. Applicant's representative: Donald W. Smith, 900 Circle Tower, Indianapolis, IN 46204. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Malt beverages*, from Hammondsport, N.Y., New York, N.Y., Baltimore, Md.,

Port Newark, N.J., and Newark, N.J., to points in Ohio, Indiana, Kentucky, and Illinois; (2) *Used malt beverage containers* from the above-named destinations to above-named origins, on return; and (3) *Wines and champagnes*, from Carlstadt, N.J., and Hammondsport, N.Y. to points in Ohio, Indiana, Illinois, and Michigan. NOTE: The purpose of this republication is to show the city of Carlstadt, N.J., as a point of origin in lieu of North Bergen, N.J., as previously published. If a hearing is deemed necessary, applicant requests it be held at Indianapolis, Ind., or Washington, D.C.

No. MC 135316 (Sub-No. 1), filed July 13, 1971. Applicant: AIR TRUCK SERVICE, INC., doing business as KANAWHA VALLEY AIR FREIGHT, 302 L & S Building, Charleston, WV 25301. Applicant's representative: David L. Caruthers (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment), between the airports serving Charleston and Huntington, W. Va., on the one hand, and, on the other, points in Boone, Braxton, Cabell, Clay, Calhoun, Gilmer, Lincoln, Logan, McDowell, Mercer, Mingo, Monroe, Pocahontas, Roane, Summers, Wayne, Webster Counties, W. Va.; points in Greenup and Boyd Counties, Ky.; and points in Lawrence, Scioto, and Gallia Counties, Ohio, restricted to traffic having an immediate, prior or subsequent movement by air. NOTE: If a hearing is deemed necessary, applicant requests it be held at Charleston, W. Va. or location suitable to the Commission.

No. MC 135389 (Sub-No. 2), filed July 6, 1971. Applicant: ELNICK WAREHOUSING AND TRUCKING, INC., 85 Bishop Street, Jersey City, NJ 07304. Applicant's representative: Morton E. Kiel, 140 Cedar Street, New York, NY 10006. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Scaffolding and shoring material*, (1) from Red Hook and Mount Vernon, N.Y., and from piers in the New York, N.Y., commercial zone, to points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Virginia, West Virginia, Vermont, and the District of Columbia and (2) from the above-named destinations to Red Hook and Mount Vernon, N.Y., under contract with Universal Builders Supply Co., Inc., and SGB Epic Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at New York, N.Y.

No. MC 135471 (Sub-No. 1), filed July 12, 1971. Applicant: DONALD E. JORDAN, 6181 Southwest Erickson Street, Beaverton, OR 97005. Applicant's representative: Earle V. White, 2400 Southwest Fourth Avenue, Portland, OR 97201. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Sand, gravel and crushed rock*, between points in Clark County, Wash., and Multnomah County, Oreg., under contract with Willamette Hi-Grade Concrete Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Portland, Oreg.

No. MC 135684 (Sub-No. 1), filed July 12, 1971. Applicant: BASS TRANSPORTATION CO., INC., Old Croton Road, Flemington, NJ 08822. Applicant's representative: Bert Collins, 140 Cedar Street, New York, NY 10006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts and articles distributed by meat packinghouses* as described in sections A and C of Appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, restricted against the transportation of commodities in bulk, in tank vehicles, and limited to a transportation service to be performed with Needham Packing Co.; (a) from the plant and warehouse facilities of Needham Packing Co., Inc. located at West Fargo and Fargo, N. Dak.; Sioux City, Iowa and Omaha, Nebr., to points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, and the District of Columbia, North Carolina, and South Carolina; and (b) from the plant and warehouse facilities of Needham Packing Co., Inc., located at Sioux City, Iowa and Omaha, Nebr., to Chicago, Ill. and points in Illinois and Indiana in the Chicago Commercial zone as defined by the Commission. NOTE: Applicant holds contract carrier authority under its No. MC 87720 Sub-No. 2, and other subs, therefore dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 135686 (Sub-No. 1) (Correction), filed June 14, 1971, published in the FEDERAL REGISTER issues of July 22 and August 5, 1971, under MC 135721, and republished as corrected, this issue. Applicant: BRUCE FIELDS AND GLEN PIATT, a partnership, North Third Street, Union City, TN 38261. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Gasolines, diesel fuel, and kerosene*, in bulk, in tank vehicles, from the Shell Oil Co., terminal at Paducah, Ky., to the bulk storage facilities of Fields Oil Co., Inc., at Paris, Tenn., restricted to transportation originating at the plantsite of Shell Oil Co. terminal, Paducah, Ky., and terminating at the destination of Fields Oil Co., Inc., Paris, Tenn., under contract with Fields Oil Co., Inc. NOTE: The purpose of this republication is to show the correct docket number assigned thereto, MC 135686 (Sub-No. 1) in lieu of No. MC 135721, which was assigned in error. If a hearing is deemed necessary, applicant requests it be held at Nashville or Memphis, Tenn.

No. MC 135724 filed, June 14, 1971. Applicant: SHEALY & CHAPMAN TRANSPORTATION COMPANY, INC., Route 2, Box 295, Chapin, SC 29036. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Plywood*, from the plantsites of the Holly Hill Lumber Co., at or near Holly Hill, S.C., and Walterboro, S.C., to points in Pennsylvania, Maryland, Ohio, West Virginia, Virginia, North Carolina, South Carolina, Kentucky, Tennessee, Georgia, Florida, and Alabama. NOTE: Officers of the applicant presently hold motor common carrier authority as a partnership under MC 116731. If a hearing is deemed necessary, applicant requests it be held at Columbia, S.C., Charlotte, N.C., or Atlanta, Ga.

No. MC 135743 filed, June 21, 1971. Applicant: HAROLD WILLIAMS, doing business as WILLIAMS MOVING CO., City Highway 60 West (Post Office Box 209), Dexter, MO 63841. Applicant's representative: Ernest A. Brooks II, 1301 Ambassador Building, St. Louis, Mo. 63101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, between points in Ripley, Carter, Wayne, Madison, Bollinger, Perry, Cape Girardeau, Butler, Stoddard, Scott, Mississippi, New Madrid, Pemiscot, and Dunklin Counties, Mo.; points in Clay, Randolph, Greene, and Mississippi Counties, Ark.; points in Obion, Lake, Dyer, and Lauderdale Counties, Tenn.; and points in Fulton, Hickman, Carlisle, Ballard, and McCracken Counties, Ky.; and points in Alexander, Pulaski, Union, Jackson, Randolph, Monroe, and Massac Counties, Ill., on the one hand, and, on the other, points in Arkansas, Tennessee, Kentucky, Missouri, and Illinois. NOTE: If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo., or Memphis, Tenn.

No. MC 135745 filed, June 21, 1971. Applicant: RITE EQUIPMENT DIVISION OF CIVES CORP., Somerville Road, Gouverneur, NY 13642. Applicant's representative: John S. Donovan, One Mony Plaza, Suite 1509, Syracuse, NY 13202. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Heavy steel and miscellaneous iron, construction machinery, equipment and materials*, on flatbed trailers and enclosed vans, from Gouverneur Iron Works in Gouverneur, N.Y., and Northeast Constructors in Gouverneur, N.Y. and Waterville, Maine (all divisions of Cives Corp.), to various isolated construction projects in New York, Vermont, New Hampshire, Pennsylvania, Massachusetts, Maine, and Connecticut, under contract with Gouverneur Iron Works, Division of Cives Corp. NOTE: This application is accompanied with a Motion to Dismiss. If a hearing is deemed necessary, applicant requests it be held at Syracuse, Gouverneur, or Watertown, N.Y.

No. MC 135756 (Sub-No. 1), filed July 1, 1971. Applicant: MELVIN M. GRANTHAM, doing business as DELTA

MOTOR FREIGHT, 414 Pecan, Clarksdale, MS 38614. Applicant's representative: Charles M. Merkel, Post Office Box 690, Clarksdale, MS 38614. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except commodities of unusual value, Classes A and B explosives, household goods as defined by the Commission, commodities in bulk and those requiring special equipment), between Memphis, Tenn. and Clarksdale, Miss., over U.S. Highway 61, and return over the same route, serving the intermediate point of Lyon, Miss. NOTE: If a hearing is deemed necessary, applicant requests it be held at Clarksdale, Miss.

No. MC 135768 (Sub-No. 1), filed July 28, 1971. Applicant: A. W. TEMPLE, INC., 3920 Shannon Street, Chesapeake, VA 23324. Applicant's representative: L. C. Major, Jr., Suite 301 Tavern Square, 421 King Street, Alexandria, VA 22314. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Precast and prestressed concrete products, prefabricated wood products, concrete block and pipe*, from the plantsite facilities of Lone Star Industries, Inc. (Southern Block and Pipe Division), located at Norfolk and Chesapeake, Va., to points in North Carolina, Delaware, Maryland, Pennsylvania, New Jersey, New York, and the District of Columbia, under a continuing contract with Lone Star Industries, Inc. (Southern Block and Pipe Division). NOTE: If a hearing is deemed necessary, applicant requests it be held at Norfolk, Va.

No. MC 135798, filed July 2, 1971. Applicant: GEORGE GILCH, doing business as GILCH'S SERVICE, 2961 Davis Road, Runnemede, NJ 08078. Applicant's representatives: Manuel J. Davis and Jordan S. Himelfarb, Suite 400, 1025 Vermont Avenue, NW., Washington, DC 2005. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Disabled and/or malfunctioning motor vehicles of all types and descriptions*, (1) from points in Camden, Gloucester, Burlington, and Salem Counties, N.J., to points in Connecticut, Virginia, New York, New Jersey, Pennsylvania, Delaware, Maryland, and the District of Columbia; and (2) from points in Connecticut, Delaware, Virginia, New York, New Jersey, Pennsylvania, Maryland, and the District of Columbia, to points in Camden, Gloucester, Burlington, and Salem Counties, N.J. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 135810, filed July 6, 1971. Applicant: BRUCE CARTAGE CO., INC., Rural Route 15, Box 425, Acton, IN 46259. Applicant's representative: Donald W. Smith, 900 Circle Tower, Indianapolis, IN 46204. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Radios, televisions, phonographs and stereos, combination radio-stereo-televisions, refrigerators, freezers, washers, dryers, air conditioners, dishwashers, disposals, dehumidifiers and records*, from the warehouse facilities of Associated Distributed, Inc., at Indianapolis, Ind., to Casey, Chrisman, Martinsville, Marshall, Paris and Robinson, Ill., restricted to service to be performed under a continuing contract with Associated Distributors, Inc., Indianapolis, Ind. NOTE: If a hearing is deemed necessary, applicant requests it be held at Indianapolis, Ind.

No. MC 135812, filed July 6, 1971. Applicant: PROFESSIONAL DRIVER SERVICES, INC., 146 Seventh Avenue North, Nashville, TN 37203. Applicant's representative: Walter Harwood, 1822 Parkway Towers, Nashville, TN 37219. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trucks, tractors, semitrailers, and tractor trailer units*, in driveaway service, between points in Metropolitan Nashville and Davidson Counties, Tenn., on the one hand, and, on the other, points in the United States (except Alaska and Hawaii), restricted on return to Nashville against initial driveaway service. NOTE: Application is accompanied with a Motion to Dismiss. If a hearing is deemed necessary, applicant requests it be held at Nashville, Tenn.

No. MC 135813, filed July 6, 1971. Applicant: PARR TRUCKING SERVICE, INC., Post Office Box 1308, Owensboro, KY 42301. Applicant's representative: Fred F. Bradley, 213 St. Clair Street, Frankfort, KY 40601. Authority is sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (a) *Construction, excavating, earth moving, mining, and road building machinery and equipment*; (b) *industrial and material handling machinery and equipment; and* (c) *parts, attachments and accessories* for the commodities described above, between points in Illinois and Kentucky. NOTE: If a hearing is deemed necessary, applicant requests it be held at Louisville or Frankfort, Ky.

No. MC 135814, filed July 20, 1971. Applicant: MAC BOYD, doing business as BOYD TRUCKING COMPANY, 1015 East Valley Boulevard, San Gabriel, CA 91776. Applicant's representative: Grady L. Fox, 222 Amarillo Building, Amarillo, TX 79101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Water well pumps and water well pump parts, materials, supplies and accessories* incidental and related to the repair, installation and maintenance of pumps, from Los Angeles, Calif., to points in Roosevelt County, N. Mex., and those in Texas located on and north of U.S. Highway 380, and on and west of Texas Highway 283. NOTE: Applicant states it intends to tack at Farwell and Amarillo, Tex., and territory to be served would be that territory sought to be purchased from Arrow Trucking Co., Inc., in MC 5623 (Sub-No. 7) said application to purchase is filed simultaneously with instant application. Applicant conducts operations as a contract carrier in No. MC 106595. The purpose of the instant application is to convert from contract carrier to common carrier. If a hearing is deemed necessary, applicant requests it be held at Amarillo, Tex., or Oklahoma City, Okla.

No. MC 135816, filed July 19, 1971. Applicant: CONSOLIDATED PAPERS, INC., Post Office Box 50, Wisconsin Rapids, WI 54494. Applicant's representative: Philip H. Porter or John D. Varda, 121 South Pinckney Street, Madison, WI 53703. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Laminated plastic products, adhesives, and equipment, materials and supplies* used in the production, sale and distribution of the same, between the plantsite, storage and warehouse facilities of Consoweld Corp. at Wisconsin Rapids, Wis., on the one hand, and, on the other, points in the Continental United States, except Alaska, under contract with Consoweld Corporation, and (2) *paperboard, sheets and boxes and equipment, materials and supplies* used in the production, distribution, and sale of the same, between the plantsite, storage and warehouse facilities of Castle Rock Container Corp. at Adams, and Wisconsin Rapids, Wis., and St. Paul-Minneapolis, Minn., commercial zone on the one hand, and, on the other, points in the Continental United States except Alaska, under contract with Castle Rock Container Corp. NOTE: If a hearing is deemed necessary, applicant requests it be held at Madison or Milwaukee, Wis., or Chicago, Ill.

No. MC 135823, filed July 8, 1971. Applicant: TOKEKI TRAFFIC—TRANSPORTATION & STORAGE CORPORATION, 1203 150th Street, Hammond, IN 46327. Applicant's representative: James C. Hardman, 127 North Dearborn Street, Chicago, IL 60602. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Foodstuffs* (except commodities in bulk), from Schiller Park, Ill., to points in the United States, except Alaska, Hawaii, Washington, Oregon, Idaho, California, Nevada, Arizona, Utah, Montana, Wyoming, and New Mexico; and (2) *materials, equipment, and supplies* used in the manufacture, sale, and distribution of foodstuffs (except commodities in bulk and those which because of size or weight require the use of special equipment), from points in Illinois, Wisconsin, Indiana, Michigan, Ohio, and Missouri to Schiller Park, Ill., under contract with Re-Mi Foods Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

FREIGHT FORWARDER APPLICATION

No. FF-411 (AMERFORD INTERNATIONAL CORPORATION FREIGHT FORWARDER APPLICATION), filed August 3, 1971. Applicant: AMERFORD INTERNATIONAL CORPORATION, doing business as AMERFORD AIR CARGO, 221-20 147th Avenue, Jamaica, NY. Applicant's representative: Benjamin Liebov (same address as applicant).

Authority sought under Section 410, Part IV of the Interstate Commerce Act, for a permit to institute operation as a freight forwarder, in interstate or foreign commerce, through use of the facilities of common carrier by railroad, express, water, air, and motor vehicle in the transportation of: *General commodities*, between points in the United States, restricted to shipments having a prior or subsequent movement by aircraft.

APPLICATION FOR BROKERAGE LICENSE

No. MC 130149, filed July 1, 1971. Applicant: TOLLISON JACKSON BRATTON and MELVIN C. WOOD, JR., a partnership, doing business as B & W TOURS, 105 Watkins Street, Belton, SC 29627. For a license (BMC–5) to engage in operations as a *broker* at Belton, S.C., in arranging for the transportation, in interstate or foreign commerce, of *passengers and their baggage*, beginning and ending at Belton and Honea Path, S.C., and extending to points in the United States.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary.*

[FR Doc.71–12025 Filed 8–18–71;8:46 am]

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