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- Book 1: Titles 1-3 (Presidential documents) with tables and index.
- Book 2: Titles 4-9, with index.
- Book 3: Titles 10-17, with index.
- Book 4: Titles 18-25, with index.

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A3 (b) "Within 30 days from date of enlistment or reporting for active duty" For the fiscal year 1945..... 154.60 18.75"

B1 "The amount of the cash clothing allowances prescribed in subsection A1 (b) hereof shall be payable on date of first enlistment or first reporting for active duty, and on date of reenlistment or recall to active duty subsequent to expiration of three months from date of last discharge or release from active duty, but shall not actually be paid prior to the expiration of ninety days from and including such date, or date of completion of recruit training, or date of advancement to chief petty officer or assignment to band, whichever is earlier. In closing the accounts of a man discharged or released from active duty within the ninety day period, credit shall be made only of an amount equal to the value of the clothing actually drawn, but in no case to exceed the total allowance payable."

B6 "An enlisted man first reporting for active duty in a status entitling him only to an issue of clothing in kind in accordance with subsection A7 hereof, upon subsequent transfer to, or reenlistment within three months of last discharge in, another status which, in the case of a first enlistment or reporting for active duty, would entitle him to a cash clothing allowance as prescribed in subsection A1 hereof, shall be entitled to a credit of such cash clothing allowance without regard to issues in kind in the prior status."

This order shall become effective July 1, 1944.

FRANKLIN D ROOSEVELT
THE WHITE HOUSE,
June 8, 1944.

[F. R. Doc. 44-8322; Filed, June 9, 1944; 10:22 a. m.]

Regulations

TITLE 7—AGRICULTURE

Chapter X—War Food Administration (Production Orders)

[WFO 9-10]

PART 1220—FEED

SET ASIDE REQUIREMENTS FOR PROCESSORS OF OILSEED FOR JULY, 1944

Pursuant to the authority vested in me by War Food Order No. 9 (8 F.R. 16960, 9 F.R. 3475, 4319), issued on December 18, 1943, and to effectuate the purposes of such order pertaining to set aside requirements for oilseed meal produced by processors, and to secure an equitable distribution of such oilseed meal, it is hereby ordered, that:

§ 1220.13 *Set aside requirements for processors of oilseed for July 1944*—(a) *Amount to be set aside.* Each processor shall set aside at each processing plant operated by him 20 percent of his production of cottonseed, soybean, linseed and peanut oil meal, cake or pellets (hereinafter called "oilseed meal") during July 1944. The amount of production upon which the quantity of oilseed meal set aside is based shall not include any oilseed meal produced for the Commodity Credit Corporation under the provisions of contracts designated "CCC Soybean Form 106, 1943 Crop," and this order shall not apply to oilseed meal produced under such contracts.

(b) *Sale and delivery of oilseed meal set aside.* (1) Oilseed meal set aside pursuant to this order shall not be sold or delivered by any processor except to a buyer named in a Certificate of Designated Buyer issued by the Agricultural Conservation Committee for the State or county in which the buyer's farm or establishment is located or by the Chief of the Feed and Livestock Branch, Office of Production, War Food Administration. The certificate shall be in substantially the following form:

CERTIFICATE OF DESIGNATED BUYER

----- is authorized to purchase and accept delivery of ----- (tonspounds) of oilseed meal from amounts set aside by ----- of -----

(Name of Processor)

-----, pursuant to the order (Address of Processor) of the Director of Food Production. (If, for any reason, delivery of oilseed meal cannot be made, this certificate shall be returned by the processor to the Issuing Agricultural Conservation Committee with the reasons why delivery was not made.)

----- Agricultural Conservation Committee of ----- (Address)

By ----- (Chairman)

Food Production Administration.

J. B. HURSON,
Director.

Expiration Date -----

(2) Agricultural Conservation Committees may commence issuing Certificates of Designated Buyers pursuant to

this order during June 1944, and processors may commence delivery of oilseed meal pursuant to such certificates during June 1944. A processor shall be entitled to credit such deliveries made in June 1944 against the quantity of oilseed meal which he is required to set aside in July 1944, if he makes the report provided for in paragraph (d) (1) hereof.

(3) Shipment of any oilseed meal, set aside pursuant to this order must be made by a processor within twelve days of the receipt of any such certificate.

(4) The original and the processor's copy of appropriately executed certificates shall be sent by the person responsible for their issuance directly to the processor and a copy shall be sent to the designated buyer. The designated buyer and the processor shall arrange the details of transfer of materials designated on the certificate, using such intermediary parties as the processor may designate. The processor who delivers such oilseed meal pursuant to a certificate shall file such certificate as required under the provisions of paragraph (d) (2)

(5) No processor shall be required to honor a Certificate of Designated Buyer unless the designated buyer furnishes the processor or his agent, before midnight of July 15, 1944, with (i) shipping instructions, and, in the case of designated buyers other than feeders, (ii) the statement required by paragraph (h) of War Food Order No. 9. If a processor elects not to honor a Certificate of Designated Buyer under the provisions of this paragraph, he shall return such certificate to the issuing office and he may dispose of the oilseed meal covered by the certificate free from the restrictions of this order.

(c) *Existing contracts.* If this order makes it impossible for a processor to fill all of his contracts for the delivery of oilseed meal, which are in existence on the date of the issuance of this order, he shall not, by reason of this order, refuse to make delivery of more than 20 percent of the oilseed meal covered by any such contract.

(d) *Processor's reports*—(1) *Report of tonnage for June delivery for credit against July set aside.* If a processor wishes to make deliveries of oilseed meal pursuant to this order in June 1944 for credit against his set aside in July 1944, he must report to the Director in writing (or by telegraph) not later than June 25, 1944, the estimated tonnage of each kind of oilseed meal which will be available at each of his processing plants for delivery in June 1944 for such credit. Each processor may also submit such additional information as he deems pertinent to the allocation or distribution of oilseed meal to be set aside under this order.

(2) *Report of tonnage set aside and deliveries made.* Each processor subject to this order shall file a report with the Director on FPA Form 2 not later than August 10, 1944, for each plant operated by him. Certificates of Designated Buyers, pursuant to which oilseed meal has been delivered, shall be attached to and made a part of FPA Form 2.

(e) *Certificates issued by County Agricultural Conservation Committees.* No

County Agricultural Conservation Committee shall issue Certificates of Designated Buyers unless authorized to do so by its State Agricultural Conservation Committee.

(f) *Release of oilseed meal set aside under prior orders.* Any processor who has on hand oilseed meal, which has been reported pursuant to any set-aside order prior to War Food Order No. 9-9² as set aside for sale and delivery to designated buyers and for which the processor has received no shipping instructions from the designated buyers prior to the issuance of this order, may sell and deliver such oilseed meal free from the restrictions of the order under which it was set aside.

(g) *Communications.* All reports required to be filed hereunder and all communications concerning this order, unless instructions to the contrary are issued, shall be addressed to the Director of Production, War Food Administration, Washington 25, D. C., Ref: WFO 9-10.

Note: The record keeping and reporting requirements of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(54 Stat. 676, 55 Stat. 236, 56 Stat. 176; E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423, E.O. 9392, 8 F.R. 14783; WFO 9, 8 F.R. 16360, 9 F.R. 3475, 4319)

Issued this 6th day of June 1944.

J. B. HURSON,
Director of Production.

[F. R. Doc. 44-8315; Filed, June 8, 1944; 3:33 p. m.]

Chapter XI—War Food Administration (Distribution Orders)

[WFO 45-1]

PART 1491—BEANS

REQUIREMENT OF REPORTS

Pursuant to the authority vested in me by the provisions of War Food Order No. 45 as amended (8 F.R. 4223; 8 F.R. 9106; 8 F.R. 14880; 9 F.R. 3628; 9 F.R. 4319) it is hereby ordered that:

§ 1491.2 *Reports of deliveries*—(a) *Reports required.* Every person who is a "country shipper" as defined in War Food Order No. 45, as amended, shall file with the Administrator of said order, War Food Administration, Washington 25, D. C., prior to the 10th day of each month (on Form FDO-45-2 as revised April 25, 1944, furnished by the said Order Administrator) a report showing the quantities of the beans designated in § 1491.1 (b) (1) of said order, delivered by him during the preceding calendar month to "governmental agencies" to "authorized purchasers" and "into civilian channels" as defined in said order.

(b) *Effective date.* This order shall become effective at 12:01 a. m., e. w. t., June 7, 1944.

Note: The reporting requirements of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

² 9 F.R. 4339.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 45, 8 F.R. 4228; 8 F.R. 9106; 8 F.R. 14880; 9 F.R. 3628; 9 F.R. 4319)

Issued this 7th day of June 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 44-8250; Filed, June 7, 1944;
3:26 p. m.]

TITLE 10—ARMY WAR DEPARTMENT

Chapter VIII—Procurement and Disposal of Equipment and Supplies

[Procurement Regs. 2, 3, 4, 6, 8, 9, 12, and 15]

MISCELLANEOUS AMENDMENTS

The following amendments and additions to the regulations contained in Parts 81 and 88 are hereby prescribed. These regulations are also contained in War Department Procurement Regulations dated 5 September 1942 (7 F.R. 8082) as amended by Change 34, 18 May 1944,¹ the particular regulations amended being Nos. 2, 3, 4, 6, 8, 9, 12, and 15.

In section numbers the figures to the right of the decimal point correspond with the respective paragraph numbers in the procurement regulations.

AUTHORITY: Sec. 5a, National Defense Act, as amended, 41 Stat. 764; 54 Stat. 1225; 10 U.S.C. 1193-1195, and the First War Powers Act 1941, 55 Stat. 838; 50 U.S.C. Supp. 601-622.

[Procurement Reg. 2]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

GENERAL PURCHASE POLICIES

In § 81.223 paragraph (c) is amended as follows:

§ 81.223 *Factors governing placement of contracts.* * * *

(c) *Area Production Urgency Committee areas.* Effective 15 September 1943 the Office of War Mobilization announced a program for dealing with the acute labor shortage problem in certain localities of the West Coast. On 5 October 1943 the War Production Board announced a program for the placement of contracts in the States of Washington, Oregon and California. The War Production Board announced a similar program for the Hartford, Connecticut, Akron, Ohio, and Detroit, Michigan, areas on 15 October 1943; for the Cleveland, Ohio, and Buffalo, New York areas, on 14 December 1943; and for the Chicago, Illinois, area on 29 March 1944. Area Production Urgency Committees have been appointed for and are functioning in respect of these unusually critical labor areas. Similar programs may be adopted for other such labor areas, in which event any necessary directives will

¹ For previous changes see 7 F.R. 9268, 10184, 10906; 8 F.R. 3339, 5210, 6576, 7526, 8629, 8918, 9908, 11609, 12043, 13083, 13791, 14512, 16009, 16100, 17464; 9 F.R. 1344, 2975, 4066 and 4842.

be issued prescribing the procedures to be followed for complying therewith. The policies stated in paragraphs (d) to (h) of this section and § 81.224 will be subject to the requirements of such directives.

[Procurement Reg. 3]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

CONTRACTS

Section 81.357 is amended to read as follows:

§ 81.357 *Tax articles in fixed price (lump sum) contracts.* Forms of tax articles are set forth below in paragraphs (a) and (b) of this section. Whichever form is applicable must be used in all contracts executed on or after 1 June 1944 and may be used (in preference to the forms of articles formerly contained in such paragraphs) in contracts executed before that date.

(a) *Long form tax article.* Except as otherwise stated in paragraphs (b) and (c) all fixed price (lump sum) contracts will include a tax article substantially in the form set forth in this paragraph. Attention is directed to the necessity of including in each contract suitable provisions (see § 81.358) to specify any taxes to be excluded from or included in the contract price otherwise than as provided in such tax article. If desired, the words "of the award of this contract" or "of the bid upon the basis of which this contract was placed" may be substituted for the italicized words "of this contract" in the following article, *Provided*, That such substitution is made uniformly throughout the article and that the date of the award or the date of the bid, as the case may be, is specified in the contract.

Article ---- Taxes. (a) Unless otherwise indicated in this contract, (A) the prices herein do not include any state or local sales, use or other tax from which the Contractor or this transaction of the procurement of these supplies or work is exempt, and (B) the prices herein include all applicable Federal taxes and other appreciable state and local taxes in effect at the date of *this contract*. Upon request of the Contractor the Government will issue tax exemption certificates or furnish other similar proof of exemption with respect to all taxes excluded from the price.

(b) If after the date of *this contract* the Federal Government or any state or local government shall impose, remove or change (including any change by the removal by statute of an exemption available to the Contractor for the purposes of this contract) any duty, sales, use or excise tax or any other tax or charge directly applicable to the supplies or work covered hereby or the materials used in the manufacture thereof or directly upon the importation, production, processing, manufacture, construction, sale or use of such supplies, work or materials, which tax or charge must be borne by the Contractor because of a specific contractual obligation or by operation of law, or, in case of a decrease or elimination of any such tax, where the Contractor is relieved to that extent, and if in case of an increase in such

an existing tax or the imposition of such a new tax the Contractor has paid such tax or charge to the Federal Government or to a state or local government, or any other person, then the prices named herein will be increased or decreased accordingly and any amount due to the Contractor as a result of such change will be charged to the Government and entered on vouchers (or invoices) as a separate item: *Provided, however*, That the Government reserves the right to issue to the Contractor in lieu of such payment a tax exemption certificate or certificates acceptable to the Federal Government or state or local government, as the case may be. The amount of any adjustment pursuant to this paragraph (b) may be determined by a written agreement between the parties hereto. Nothing contained herein shall be construed as requiring the Government to reimburse the Contractor for any Federal, state, or local income taxes, income surtaxes or excess profits taxes, transportation taxes, or taxes on property.

(c) In the case of any state or local tax or charge which the Contractor contends is chargeable to the Government because of the provisions of this Article, or any other provision of this contract, the Contractor agrees to refrain from paying any such tax or charge upon the direction of the Contracting Officer (in which event the Government will save the Contractor harmless from penalties and interest incurred through compliance with the direction of the Contracting Officer not to pay such tax); to take such steps as may be directed by the Government to cause such tax or charge to be paid under protest; to preserve and, if so directed by the Contracting Officer, to cause to be assigned to the Government any and all rights to the abatement or refund of such tax or charge; if so requested, to permit the Government to prosecute any claim, litigation or proceeding for the refund of such tax in the name of the Contractor, and to furnish to the Government all reasonable assistance and cooperation requested by the Government in any litigation or proceeding for the recovery of such tax or charge.

(d) Where any duties or taxes have been included in the contract price (including the price as adjusted under paragraph (b) of this Article) and a refund or drawback is obtained by the Contractor by reason of the export or re-export of supplies covered hereby, or of materials used in the performance of this contract, the amount of such refund or drawback will be paid over to the Government, or credited against amounts due from the Government under this contract; *Provided, however*, That the Contractor shall not be required to apply for such refund or unless so requested by the Contracting Officer.

If desired the following sentence, or substantially similar language, may be added at the end of paragraph (b) of the foregoing tax article:

For the purposes of any additional procurement of supplies or work called for by any agreement supplemental hereto, the words "date of *this contract*" shall be deemed to refer to the date of such supplemental agreement.

(b) *Short form tax article.* (1) The short form tax article set forth below may be used, in lieu of the form set forth in paragraph (a) of this section, (i) where the estimated time for performance does not exceed sixty days, (ii) where the contract is executed on a standard form of contract (as that term is defined in § 81.304 (a)) which con-

tains the short form tax article, and (iii) where the contract instrument is a purchase order. The long form tax article (paragraph (a) of this section) may be inserted in lieu of the short form tax article in any standard form of contract which contains the short form tax article.

Article — Taxes. Unless otherwise indicated in this contract, (A) the prices herein do not include any state or local sales, use or other tax from which the Contractor or this transaction of the procurement of these supplies is exempt, and (B) the prices herein include all applicable Federal taxes and other applicable state and local taxes in effect at the date of this contract. Upon request of the Contractor the Government will issue tax exemption certificates or furnish other similar proof of exemption with respect to the taxes excluded from the price. Where any duties or taxes have been included in the contract price and a refund or drawback is obtained by the Contractor by reason of the export or re-export of supplies covered hereby, or of materials used in the performance of this contract, the amount of such refund or drawback will be paid over to the Government, or credited against amounts due from the Government under this contract: *Provided, however,* That the Contractor shall not be required to apply for such refund or drawback unless so requested by the Contracting Officer.

(2) Attention is again directed to the necessity of including in each contract (see § 81.358) suitable provisions to specify any taxes to be excluded from, or included in, the contract price other than as provided in such tax article.

(c) *Use of tax articles.* [Deleted]

(d) *State and local taxes.* State and local sales or use taxes generally do not apply to sales directly to the United States or to the use of property by the United States (see § 81.831). Special provisions may be included in any contract with respect to any state or local excise tax as to which there is doubt whether an exemption exists applicable to the transaction covered by the contract. Any such special provisions should clearly specify whether such tax is to be included in or excluded from the price and whether the Government must pay or reimburse the Contractor for the tax if no exemption is applicable. Contracting Officers, so far as is practicable, should take precautions to see that contractors do not include in their bid or price any amount for (1) any state or local sales or use taxes which do not apply to sales to the Federal Government or to the use of property by the Federal Government, or (2) any other state or local taxes, exemption from which is available in the case of transactions to which the Federal Government is a party.

(e) *Omission of standard tax articles.* The chief of any technical service may authorize the omission of the tax articles set forth in paragraphs (a) and (b) of this section from any contract where they are plainly inapplicable or inappropriate. In any class or classes of contracts for services where a major part of the cost of performance consists of payroll expense, e. g., stevedoring contracts, the chief of any technical service may authorize the inclusion of a provision for price adjustment in the event of

changes in payroll taxes with respect to such services. The form of any such provision in general should be similar to the provision found in paragraph (b) of the tax article set out in paragraph (a) but should not be made applicable to taxes other than those paid with respect to the wages of the employees of the particular contractor.

(f) *Customs duties.* Customs duties are Federal taxes and under the contract clauses set forth in paragraphs (a) and (b) of this section will, unless otherwise indicated in the contract, be deemed to be included in the contract price. As to the right to "drawback", see § 81.506.

Section 81.358 is amended to read as follows:

§ 81.358 *Specification of taxes included or excluded; information to bidders.* (a) The standard tax articles state that the contract prices include Federal taxes. However, as stated in Procurement Regulation No. 8 (§§ 81.801 et seq.) certain exemptions from Federal excise taxes are available to the United States. In the event any contract for the procurement of an item for which an exemption is available to the United States is executed containing one of the standard tax articles, and any Federal tax is to be excluded from the contract price, it will be necessary in such contract to show expressly and accurately the Federal tax so excluded.

(b) Likewise, where any particular state or local tax is included in or excluded from the contract price otherwise than as is stated in the standard provision of the tax article used in the contract, such contract must contain appropriate provisions indicating expressly and accurately the nature of any such particular tax.

(c) Invitations to bid, requests for proposals, specifications, instructions to bidders, and proposals should indicate expressly the types of taxes to be included in or excluded from the contract price and whether tax exemption certificates will be given or required. The tax provisions of each contract must be in conformity with any invitation to bid, specifications and proposal issued or made in connection therewith.

(d) Information with respect to Federal, state or local taxes may be found in Procurement Regulations No. 8 (§ 81.801 et seq.)

In § 81.365 the contract clause in paragraph (e) is amended as follows:

§ 81.365 *Contract clauses in connection with bonds and insurance.* * * *

(e) Every cost-plus-a-fixed-fee contract, the terms of which do not require the incorporation by reference in cost-plus-a-fixed-fee subcontracts, of all of the terms and conditions of the prime contract in regard to insurance and liability, will contain the following clause without deviation:

Additional provisions. (1) The Contractor will include in each cost-plus-a-fixed-fee subcontract made under this contract a provision as follows:

(a) The title to all work under this subcontract, completed or in the course of manufacture or assembly in the Subcontractor's plant, shall be in the Government. Upon de-

livery thereof to the Subcontractor at any point within the continental limits of the United States or any place approved by the Contractor, title to all purchased materials, parts, assemblies, subassemblies, tools, machinery, equipment and supplies, for which the Subcontractor shall be entitled to be reimbursed hereunder, shall vest in the Government.

(b) The Subcontractor shall not be reimbursed for the cost of any insurance on any property of the Government.

(c) As used herein the term "Government" shall be deemed to mean the United States of America.

(2) The Contractor will, if so requested by the Contracting Officer, include in any particular cost-plus-a-fixed-fee subcontract, a provision as follows:

(3) Whenever a provision as set forth in paragraph (2) of this article is inserted in any

[Procurement Reg. 4]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS
BONDS AND INSURANCE

In § 81.484 paragraph (a) is amended as follows:

§ 81.484 *Assignment to Government of premiums due under policies written under War Department Insurance Rating Plan Upon termination or completion of cost-plus-a-fixed-fee contracts.* (a) The following form will be used for the purpose of assigning to the Government the interest of a cost-plus-a-fixed-fee contractor in return premiums, premium refunds, etc., on insurance policies written under the War Department Insurance Rating Plan upon termination or completion of the contract, when the Government has assumed the payment of the contractor's obligations for premiums under such policies (See § 81.490 (c))

ASSIGNMENT TO GOVERNMENT

Under Cost-Plus-A-Fixed-Fee Contract No. _____ dated _____ between the United States of America (hereinafter called the Government) and _____ (hereinafter called the Contractor).

The Government having assumed and become liable for the obligation of the contractor for premiums under Policies Nos. _____, and _____ issued by the _____ Insurance Company, the Contractor does hereby assign, transfer and set over to the Government as of the date hereof, all of its right, title, and interest in and to all return premiums, premium refunds, dividends and any other moneys due or to become due the Contractor in connection with such policies.

In witness whereof, The Contractor has executed this Assignment this _____ day of _____, 194_____.

[Corporate Seal] Contractor
Attest: By _____
Secretary
Accepted: UNITED STATES OF AMERICA,
By _____ Contracting Officer.

(b) Appropriate detailed instructions will be given by the chiefs of technical services to contracting officers and others concerned so that the form is executed and forwarded by registered mail, return receipt requested, to the home office of

the insurance company involved. The letter accompanying the form will specify that all checks to cover return premiums, etc., are to be made payable to the Treasurer of the United States.

(c) In addition to whatever copies are required for the purposes of a technical service, one copy of the executed form will be forwarded to the Contract Insurance Branch, Special Financial Services Division, Office of the Fiscal Director, Headquarters, Army Service Forces.

In § 81.497, paragraph (d1) is added between paragraphs (d) and (e)

§ 81.497 Insurance forms. * * *
(d1) *Mandatory endorsement amending War Department Insurance Policy Plan regarding approval of losses.* It is agreed that the War Department Insurance Rating Plan endorsement is hereby amended as follows:

(1) The words "the insured and" are deleted from Division b. of paragraph 1, from paragraph 2 and from the second sentence of paragraph 7.

(2) The words "Under Secretary of War" are submitted for the word "Insured" in the third sentence of paragraph 7.

Accept By -----
(Name of Insured)

[Procurement Reg. 6]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

INTERBRANCH AND INTERDEPARTMENTAL PURCHASES

In § 81.605d the tabulation of indefinite quantity contracts is amended by deleting the item Contract Bulletin No. 143 and contracts thereunder and substituting the following:

§ 81.605d *Indefinite quantity contracts executed by the Office of The Quartermaster General.* * * *

INDEFINITE QUANTITY CONTRACTS EXECUTED BY OFFICE OF QUARTERMASTER GENERAL

Bulletin No.	Date	Commodity	Contract period	Contract Symbol No.	Contractor	Area serviced	Tax information	Applicability
Supply Bulletin 10-28.	14 March 1944.	Malt....	1 April 1944 to 30 June 1944.	11-009 qm-14070...	Malt-Diastase Co., Wyck-off Ave. and Decatur St., Brooklyn, N. Y.	1st, 2d and 3d Service Commands; Military District of Washington; Ashford Gen. Hospital, West Virginia.	Tax exclusive...	All Branches of the War Department.
				11-009 qm-14067...	Anheuser-Busch, Inc., 721 Pestalozzi St., St. Louis, Mo.	4th Service Command.		
				11-009 qm-14069...	Pabst Sales Co., 221 No. LaSalle St., Chicago, Ill.	5th Service Command.		
				11-009 qm-14071...	Birk Bros. Brewing Co., Webster and Wayne Avenues, Chicago, Ill.	6th Service Command.		
				11-009 qm-14068...	The Wander Co., 360 No. Michigan Ave., Chicago, Ill.	7th Service Command.		
				11-009 qm-14072...	Standard Brands, Inc., War Prod. and Supply Dept., 595 Madison Ave., New York, N. Y.	8th and 9th Service Commands.		

[Procurement Reg. 8]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS
FEDERAL, STATE AND LOCAL TAXES

Sections 81.801 to 81.822, inclusive, are rescinded and the following §§ 81.800 to 81.897 are substituted therefor.

Contract Tax Articles

§ 81.800 *Tax articles.* See §§ 81.357 to 81.358 with respect to the standard forms of tax articles.

Federal Excise Taxes

§ 81.801 *Table of Federal excise taxes.* The following table lists the Federal excise taxes which are discussed in this Procurement Regulation 8 (§§ 81.800 to 81.897) together with references to the portions of the Internal Revenue Code imposing such taxes, the Treasury Regulations issued with respect to such taxes, and the sections of this Procurement Regulation 8 in which such taxes are

more particularly described. In addition such table shows the taxes from which exemption is available on and after 1 June 1944 with respect to sales made for the exclusive use of the United States. The table does not show the exemption applying to supplies and equipment for vessels of war, including aircraft, nor other exemptions applying to private as well as Government procurement, as to which see §§ 81.811 to 81.812.

Tax	Reference to Internal Revenue Code and regulations thereunder	Reference sections in this part	Exemption of sales
Manufacturers' excise taxes.....	Ch. 29, IRC; Regs. 44 and 46.....	81.802 <i>et seq.</i>	
Tires and inner tubes.....	Sec. 3400, IRC; Regs. 46, Subpart D.....	81.802 (a).....	Not exempt (but see Note 1).
Automobiles, buses, trucks, etc.....	Sec. 3403, IRC; Regs. 46, Subpart F.....	81.802 (b).....	Not exempt (but see Note 1).
Radio receiving sets, etc.....	Sec. 3404, IRC; Regs. 46, Subpart G.....	81.802 (c).....	Exempt (§ 81.810).
Refrigerators, etc.....	Sec. 3405, IRC; Regs. 46, Subpart H.....	81.802 (d).....	Not exempt (but see Note 1).
Sporting goods.....	Sec. 3406 (a) (1), IRC; Regs. 46, Subpart J.....	81.802 (e).....	Not exempt (but see Note 1).
Electric, gas or oil appliances.....	Sec. 3406 (a) (3), IRC; Regs. 46, Subpart L.....	81.802 (f).....	Not exempt (but see Note 1).
Photographic apparatus.....	Sec. 3406 (a) (4), IRC; Regs. 46, Subpart M.....	81.802 (g).....	Not exempt (but see Note 1).
Business and store machines.....	Sec. 3406 (a) (6), IRC; Regs. 46, Subpart O.....	81.802 (h).....	Not exempt (but see Note 1).
Electric light bulbs and tubes.....	Sec. 3406 (a) (10), IRC; Regs. 46, Subpart S.....	81.802 (i).....	Not exempt (but see Note 1).
Firearms, shells, cartridges.....	Sec. 3407, IRC; Regs. 46, Subpart I.....	81.802 (j).....	Exempt (§ 81.810).
Matches.....	Sec. 3409, IRC; Regs. 44, Subpart E.....	81.802 (k).....	Not exempt (but see Note 1).
Electrical energy.....	Sec. 3411, IRC; Regs. 46, Subpart T.....	81.802 (l).....	Not exempt (but see Note 1).
Gasoline.....	Sec. 3412, IRC; Regs. 44, Subpart D.....	81.802 (m).....	Not exempt (but see Note 1).
Lubricating Oils.....	Sec. 3413, IRC; Regs. 44, Subpart E.....	81.802 (n).....	Not exempt (but see Note 1).
Pistols and Revolvers.....	Sec. 2709, IRC; Regs. 47.....	81.803.....	Exempt (§ 81.810).
Retailers' excise taxes.....	Ch. 19, IRC; Regs. 51.....	81.804.....	
Jewelry.....	Sec. 2400, IRC; Regs. 51, Subpart D.....	81.804 (a).....	Not exempt (but see Note 1).
Furs.....	Sec. 2401, IRC; Regs. 51, Subpart E.....	81.804 (b).....	Not exempt (but see Note 1).
Toilet preparations.....	Sec. 2402, IRC; Regs. 51, Subpart F.....	81.804 (c).....	Not exempt (but see Note 1).
Luggage.....	Sec. 1651, IRC; Regs.....	81.804 (d).....	Not exempt (but see Note 1).
Taxes on transportation:			
Transportation of persons.....	Ch. 30, Subch. C, IRC; Regs. 42, Subpart F.....	81.805.....	Exempt as to transportation upon Government transportation requests (§ 81.810).
Transportation of property.....	Ch. 30, Subch. E, IRC; Regs. 113.....	81.806.....	Exempt as to transportation upon Government bills of lading (§ 81.810).
Transportation of oil by pipe line.....	Ch. 30, Subch. A, IRC; Regs. 42, Subpart D.....	81.807.....	Not exempt.
Telephone, telegraph, radio and cable facilities.....	Ch. 30, Subch. B, IRC; Regs. 42, Subpart E.....	81.808.....	Exempt as to services furnished directly to the United States (§ 81.810).

NOTE 1: Exemption continues as to articles sold after 1 June 1944 pursuant to contracts entered into prior to 1 June 1944 or to any agreements or change orders supplemental to such contracts and bearing the same Government contract number. (See § 81.814).

This Procurement Regulation 8 does not purport to include all material necessary to a decision as to the scope of any of the Federal excise taxes referred to herein. In cases of doubt, the Treasury Regulations should be consulted. If additional assistance is required, it may be obtained from the Tax Division, Office of The Judge Advocate General, Washington, D. C., if not available within the technical service concerned.

§ 81.802 *Manufacturers' excise taxes.* (Chapter 29, IRC; 26 CFR, Cum. Supp., Parts 314, 316) Rates: Various. See following paragraphs.

The manufacturers' excise taxes are set forth below in paragraphs (a) to (n) inclusive. The tax in each case, unless otherwise specified, is imposed upon articles sold by the manufacturer, producer or importer, and is equivalent to the indicated per cent of the price for which the article is sold. The rates specified are those effective since 1 November 1942, except in the case of the tax on electric light bulbs and tubes (paragraph (i)) the rate of which was changed effective 1 April 1944.

(a) *Tires and inner tubes.* (Sec. 3400, IRC; 26 CFR, Cum. Supp., Part 316, Subpart D)

(1) Tires wholly or in part of rubber (exclusive of metal rims or rim bases). 5 cents a pound on total weight.

(2) Inner tubes (for tires) wholly or in part of rubber. 9 cents a pound on total weight.

The term "rubber" includes synthetic and substitute rubber.

(b) *Automobiles, buses, trucks, trailers, motorcycles.* (Sec. 3403, IRC; 26 CFR, Cum. Supp., Part 316, Subpart F).

(1) Automobile truck chassis, automobile truck bodies, automobile bus chassis, automobile bus bodies, truck and bus trailer and semitrailer chassis, truck and bus trailer and semitrailer bodies, tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer (including in each of the above cases parts or accessories therefor sold on or in connection therewith or with the sale thereof)—5%. A sale of an automobile truck, bus, or truck or bus trailer or semitrailer, shall be considered to be a sale of the chassis and of the body.

(2) Other automobile chassis and bodies, chassis and bodies for trailers or semitrailers suitable for use in connection with passenger automobiles, and motorcycles (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof) except tractors—7%. A sale of an automobile, trailer, or semitrailer shall be considered to be a sale of the chassis and of the body.

(3) Parts or accessories (other than tires and inner tubes and other than radios) for any of the articles enumerated in subparagraphs (1) or (2) of this paragraph—5%. Spark plugs, storage batteries, leaf springs, coils, timers, and tire chains, which are suitable for use on or in connection with, or as component parts of, any of the articles enumerated in subparagraphs (1) and (2) shall be

considered parts or accessories for such articles, whether or not primarily adapted for such use.

(4) The following items are not subject to this tax.

(i) Motor-driven machines designed and adapted for use in pulling or drawing vehicles around the premises of factories and railway stations, and small trucks for handling baggage and trunks at railway stations, as distinguished from automotive vehicles including tractors, used on highways and roads. (26 CFR, Cum. Supp., 316.50)

(ii) Parts and accessories (which term does not include tires, inner tubes and automobile radios) sold to a manufacturer of articles enumerated in subparagraphs (1) and (2) of this paragraph provided an appropriate certificate of the purchaser is given to the seller, stating that the purchaser is a manufacturer of such articles. (Sec. 3403 (c), IRC; 26 CFR, Cum. Supp., 316.57)

(5) Where a manufacturer sells tax-paid tires, inner tubes and automobile radios on or in connection with or with the sale of automobile trucks, other automobiles, taxable tractors, or motor-cycles, he may take appropriate credit against the tax due on his sale. (Sec. 3403 (e) IRC; 26 CFR, Cum. Supp., 316.54)

(c) *Radio receiving sets, phonographs, phonograph records and musical instruments.* (Sec. 3404, IRC; 26 CFR, Cum. Supp., Part 316, sub-part G) Rate: 10%.

(1) Radio receiving sets, automobile radio receiving sets, combination radio and phonograph sets, and phonographs.

(2) Chassis, cabinets, tubes, reproducing units, power packs, antennae of the "built in" type, and phonograph mechanisms, which are suitable for use on or in connection with, or as component parts of, any of the articles enumerated in subparagraph (1) of this part, whether or not primarily adapted for such use.

(3) Phonograph records.

(4) Musical instruments.

including in each case, except in the case of musical instruments, parts or accessories therefor sold on or in connection with the sale thereof.

(d) *Refrigerators, refrigerating apparatus and air conditioners.* (Sec. 3405, IRC; 26 CFR, Cum. Supp., Part 316, Subpart H) Rate: 10%.

(1) *Refrigerators.* Household type refrigerators (for single or multiple cabinet installations) having, or being primarily designed for use with, a mechanical refrigerating unit operated by electricity, gas, kerosene, or gasoline.

(2) *Refrigerating apparatus.* Cabinets, compressors, condensers, evaporators, expansion units, absorbers, and controls for, or suitable for use as parts of or with, household type refrigerators of the kind described in subparagraph (1) of this paragraph except when sold as component parts of complete refrigerators or refrigerating or cooling apparatus.

(3) *Air-Conditioners.* Self-contained air-conditioning units including in each case parts or accessories therefor sold on or in connection with the sale thereof.

(e) *Sporting goods.* (Sec. 3406 (a) (1) IRC; 26 CFR, Cum. Supp., Part 316, Subpart J) Rate: 10%.

Badminton nets.
Badminton rackets.
Badminton racket frames.¹
Badminton racket string.
Badminton shuttle-cocks.
Badminton standards.
Baseballs.
Baseball bats.²
Baseball body protectors.
Baseball chin guards.
Baseball gloves.
Baseball mitts.
Baseball masks.
Basketballs.
Billiard tables.⁴
Billiard balls, billiard cues for such tables.
Bowling balls.
Bowling pins.
Boxing gloves.
Boxing macks.
Boxing head guards.
Boxing ear guards.
Clay pigeons.
Cricket balls.
Cricket bats.
Croquet balls.
Croquet mallets.
Curling stones.
Deck tennis rings.
Deck tennis nets.
Deck tennis posts.
Fencing equipment.
Fishing artificial lures.
Fishing baits.
Fishing creels.
Fishing files.
Fishing reels.
Fishing rods.
Football.
Football harness.
Football helmets.
Golf bags.³
Golf balls.
Golf clubs.³
Gymnasium equipment.
Gymnasium apparatus.
Hockey balls.
Hockey pucks.
Hockey sticks.³
Indoor baseballs.
Indoor baseball bats.²
Indoor baseball gloves.
Indoor baseball mitts.
Lacrosse balls.
Lacrosse sticks.
Mace balls.
Polo balls.
Polo mallets.
Pool tables.⁴
Pool balls, pool cues for such tables.
Punch balls.
Skates.
Skis.
Ski poles.
Snow shoes.
Snow toboggans.
Snow sleds.
Soccer balls.
Softball balls.
Softball bats.²
Softball gloves.
Softball mitts.
Squash balls.
Squash rackets.³
Squash racket frames.³
Squash racket string.
Table tennis balls.
Table tennis nets.
Table tennis paddles.

¹Measuring 22 inches over-all or more in length.

²Measuring 26 inches or more in length.

³Measuring 30 inches or more in length.

⁴Measuring 45 inches over-all or more in length.

Table tennis tables.
Tennis balls.
Tennis nets.
Tennis rackets.¹
Tennis racket frames.¹
Tennis racket string.
Track hurdles.
Traps for throwing clay pigeons.
Vaulting cross bars.
Vaulting poles.
Vaulting standards.
Volley balls.
Volley nets.
Volley standards.
Water polo balls.
Water polo goals.
Wrestling head harness.

¹ Measuring 22 inches over-all or more in length.

(f) *Electric, gas or oil appliances.* (Sec. 3406 (a) (3) IRC; 26 CFR, Cum. Supp., Part 316, Subpart L) Rate: 10%.

Electric direct motor-driven fans and air circulators; electric, gas, or oil water heaters; electric flat irons; electric air heaters (not including furnaces) electric immersion heaters; electric heating pads and blankets; electric, gas or oil appliances of the type used for cooking, warming, or keeping warm food or beverages for consumption on the premises; and electric mixers, whippers, and juicers.

(g) *Photographic apparatus.* (Sec. 3406 (a) (4) IRC; 26 CFR, Cum. Supp., Part 316, Subpart M.)

(1) Cameras (except cameras weighing more than four pounds exclusive of lens and accessories) and lenses, photographic apparatus and equipment, and any apparatus or equipment designed especially for use in the taking of photographs or motion pictures or in developing, printing, or enlarging photographs or motion pictures—25%.

(2) Unexposed photographic films (including motion picture films, but not including X-ray film) photographic plates and sensitized paper—15%.

(3) A credit or refund may be allowed or made in the amount of tax paid with respect to sale of unexposed motion picture films used or resold for use in the making of news reel motion picture films. (Sec. 3443 (a) (3) (A) (v) IRC; 26 CFR, Cum. Supp., 316-121)

(h) *Business and store machines.* (Sec. 3406 (a) (6) IRC; 26 CFR, Cum. Supp., Part 316, Subpart O.) Rate: 10%.

Adding machines.
Addressing machines.
Autographic registers.
Bank proof machines.
Billing machines.
Bookkeeping machines.
Calculating machines.
Card punching machines.
Cash registers, except cash registers of the type used in registering over-the-counter retail sales.
Change making machines.
Check writing machines.
Check signing machines.
Check cancelling machines.
Check perforating machines.
Check cutting machines.
Check dating machines.
Other check protector machine devices.
Computing machines.
Coin counters.
Dictographs.
Dictating machine record shaving machines.
Dictating machines.

Duplicating machines.
Embossing machines.
Envelope opening machines.
Erasing machines.
Fanfold machines.
Fare registers.
Fare boxes.
Folding machines.
Listing machines.
Line-a-time and similar machines.
Mailing machines.
Multigraph machines.
Multigraph typesetting machines.
Multigraph type justifying machines and combinations of any of the foregoing.
Numbering machines.
Portable paper fastening machines.
Pay roll machines.
Pencil sharpeners.
Postal permit mailing machines.
Punch card machines.
Sealing machines.
Shorthand writing machines.
Sorting machines.
Stencil cutting machines.
Tabulating machines.
Ticket counting machines.
Ticket issuing machines.
Typewriters
Transcribing machines
Time recording devices.

(i) *Electric light bulbs and tubes.* (Sec. 3406 (a) (10) IRC; 26 CFR, Cum. Supp., Part 316, Subpart S) Rate: 20%.

Electric light bulbs and tubes, not including articles taxable under any other manufacturers' excise tax.

(j) *Firearms, shells, cartridges.* (Sec. 3407, IRC; 26 CFR, Cum. Supp., Part 316, Subpart I) Rate: 11%.

Firearms (except pistols and revolvers, as to which see paragraph 803) shells and cartridges.

(k) *Matches.* (Sec. 3409, IRC; 26 CFR, Cum. Supp., Part 314, Subpart F)

(1) Fancy wooden matches and wooden matches having a stained, dyed, or colored stick or stem, packed in boxes or in bulk—5½ cents per 1,000 matches.

(2) All matches other than those enumerated above—2 cents per 1,000 matches.

(l) *Electrical energy for domestic or commercial consumption.* (Sec. 3411, IRC; 26 CFR, Cum. Supp., Part 316, Subpart T) Rate: 3⅓%.

(1) Tax is imposed upon electrical energy sold for domestic or commercial consumption and not for resale.

(2) The term "electrical energy sold for domestic or commercial consumption" does not include (i) electrical energy sold for industrial consumption, e. g., for use in manufacturing, mining, refining, shipbuilding, building construction, irrigation, etc., or (ii) that sold for other uses which likewise cannot be classed as domestic or commercial, such as electrical energy used by electric and gas companies, waterworks, telegraph, telephone and radio communication companies, railroads, etc. (26 CFR, Cum. Supp., 316.190)

(3) The tax does not apply to sales of electrical energy for resale, except where the electrical energy is sold to an owner or lessee of a building for resale to the tenants therein.

(4) The tax does not apply to publicly owned electric or power plants, or to electric or power plants or systems owned and operated by cooperative or non-profit corporations engaged in rural electrification.

(m) *Gasoline.* (Sec. 3412, IRC; 26 CFR, Cum. Supp., Part 314, Subpart D). Rate: 1½ cents a gallon.

(1) Tax is imposed on gasoline sold by the producer or importer thereof, or by any producer of gasoline. The term "gasoline" means (i) all products commonly or commercially known or sold as gasoline (including casinghead and natural gasoline) benzol, benzene, or naphtha, regardless of their classifications or uses; and (ii) any other liquid of a kind prepared, advertised, offered for sale or sold for use as, or used as, a fuel for the propulsion of motor vehicles, motor boats, or airplanes, except that it does not include any of the foregoing (other than products commonly or commercially known or sold as gasoline) sold for use otherwise than as a fuel for the propulsion of motor vehicles, motor boats, or airplanes, and otherwise than in the manufacture or production of such fuel and does not include products commonly or commercially known or sold as kerosene, gas oil, or fuel oil. Further definitions, referring to the thermometer readings and other specifications are found in 26 CFR, Cum. Supp., 314.30.

(2) Gasoline may be sold tax free by a producer of gasoline to other producers of gasoline, provided the producers are properly registered and bonded and an appropriate certificate in this connection is furnished the seller. (26 CFR, Cum. Supp., 314.32.)

(3) Tax does not attach to products (other than those referred to in subparagraph (1) (i) of this paragraph) sold direct for use otherwise than as fuel for the propulsion of motor vehicles, motor boats, or airplanes and otherwise than in the manufacture or production of such fuel, provided an appropriate certificate in this connection is furnished the seller. (26 CFR, Cum. Supp., 314.33) Exemption from tax discussed in this subparagraph (3) will not be claimed, contract prices will not exclude taxes on the basis of such an exemption will not be furnished contractors.

(n) *Lubricating oils.* (Sec. 3413, IRC; 26 CFR, Cum. Supp., Part 314, Subpart E) Rate: 6 cents a gallon.

(1) Tax is imposed upon lubricating oils sold by the manufacturer or producer. The term "lubricating oil" includes all oils, regardless of their origin, which are sold as lubricating oil and all oils which are suitable for use as a lubricant, but does not include products of the type commonly known as grease. (26 CFR, Cum. Supp., 314.40)

(2) Lubricating oils may be sold tax free by the manufacturer or producer thereof direct to another such manufacturer or producer for resale, provided the manufacturers are properly registered and bonded and an appropriate certificate in this connection is furnished the seller. (26 CFR, Cum. Supp., 314.42.)

(3) No tax attaches where lubricating oils are sold direct for nonlubricating uses by the purchaser, provided an appropriate certificate in this connection is furnished the seller. (26 CFR, Cum. Supp., 314.43) Exemption from tax discussed in this subparagraph (3) will not be claimed, contract prices will not ex-

clude taxes on the basis of such an exemption and proof of such an exemption will not be furnished contractors.

(o) *Basis and application of manufacturers' excise taxes.* (1) In general, the manufacturers' excise taxes are based on the sales price. In such cases, any charges for coverings, containers, etc., are included in the sales price for purposes of computing the tax. If the amount of the sales price is adjusted upon return to the seller of coverings or containers, the tax should also be adjusted. (26 CFR, Cum. Supp., 316.10) The tax imposed, however, is not part of the taxable price of the article. (26 CFR, Cum. Supp., 316.11) Charges for transportation, delivery, insurance, installation, and similar charges are also excluded in computing the tax. (26 CFR, Cum. Supp., 316.12).

(2) The lease of an article is considered a sale thereof. In the case of leases or installment sales, the tax is paid proportionately upon each payment. (26 CFR, Cum. Supp. 314.4, 316.9)

(3) The tax in general attaches when title passes from the manufacturer. (26 CFR, Cum. Supp., 314.4, 316.5) If subsequent reduction is made in the sales price, credit or refund may be obtained by the manufacturer. (26 CFR, Cum. Supp., 316.13) Claim by a manufacturer for credit or refund must show, among other things, that the tax has not been collected from the purchaser or has been repaid to him or that his written consent to the allowance of the credit or refund has been obtained. (26 CFR, Cum. Supp., 314.64, 316.204)

(4) No manufacturers' excise tax is imposed under section 3406, Internal Revenue Code (§§ 802.5 to 802.9) with respect to any article subject to the Retailers' excise tax on sale of jewelry, etc., referred to in paragraph (a) of § 81.804. (Sec. 3406, IRC.)

§ 81.803 *Pistols and revolvers.* (Chapter 25, Subchapter A, IRC; 26 CFR, Cum. Supp., Part 302.) Rate: 11%.

Tax is imposed upon pistols and revolvers sold or leased by the manufacturer, producer or importer. (Sec. 2700, IRC.)

§ 81.804 *Retailers' excise taxes.* (Chapter 19, IRC; 26 CFR, Cum. Supp., Part 320.) Rate: 20% of price for which article is sold, except where otherwise specified. (Rate is effective 1 April 1944.)

Tax is imposed upon the articles specified below in paragraphs (a) to (d) inclusive, sold at retail. Such articles when sold to the Government for use or consumption are considered to be sold at retail.

(a) *Jewelry, etc.* (Sec. 2400, IRC; 26 CFR, Cum. Supp., Part 320, Subpart D.)

(1) All articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof; watches and clocks and cases and movements thereof; gold, gold-plated, silver, or sterling flatware or hollow ware, and silver-plated hollow ware; opera glasses; lorgnettes; marine glasses; field glasses; and binoculars.

The rate of tax is 10% (and not 20%) of the sales price of watches selling at retail for not more than \$65 and alarm clocks selling at retail for not more than \$5.

(2) The tax does not apply to any article used for religious purposes, to surgical instruments, to watches designed especially for use by the blind, to frames or mountings for spectacles or eyeglasses, to a fountain pen or smokers' pipe if the only parts of the pen or the pipe which consist of precious metals are essential parts not used for ornamental purposes, or to buttons, insignia, cap devices, chin straps, and other devices prescribed for use in connection with the uniforms of the armed forces of the United States.

(3) "Opera glasses; lorgnettes; marine glasses; field glasses; and binoculars" include only those which are portable instruments. Articles known as marine glasses, field glasses and similar optical instruments which by reason of size or weight are ordinarily mounted upon tripods or other bases, are not subject to tax. (26 CFR, Cum. Supp. 320.36).

(b) *Furs.* (Sec. 2401, IRC; 26 CFR, Cum. Supp., Part 320, Subpart E) (1) Articles made of fur on the hide or pelt and articles of which such fur is the component material of chief value.

(2) Where a person, who is engaged in the business of dressing or dyeing fur skins or of manufacturing, selling, or repairing fur articles, produces an article of the kind described from fur on the hide or pelt furnished, directly or indirectly, by a customer and the article is for the use of, and not for resale by, such customer, the transaction shall be deemed to be a sale at retail and the person producing the article shall be deemed to be the person selling such article at retail. The tax on such a transaction shall be computed and paid by such person upon the fair retail market value of the finished article. The Revenue Act of 1943 added, effective 1 April 1944, the provisions referred to in this subparagraph (2)

(c) *Toilet preparations.* (Sec. 2402, IRC; 26 CFR, Cum. Supp., Part 320) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders, and any similar substance, article, or preparation, by whatsoever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes.

(d) *Luggage.* (Sec. 1651, IRC)

(1) Trunks, valises, traveling bags, suitcases, satchels, overnight bags, hat boxes for use by travelers, beach bags, bathing suit bags, brief cases made of leather or imitation leather, and salesmen's sample and display cases.

(2) Purses, handbags, pocketbooks, wallets, billfolds, and card, pass, and key cases.

(3) Toilet cases and other cases, bags, and kits (without regard to size, shape, construction, or material from which made) for use in carrying toilet articles or articles of wearing apparel, including

in each case fittings or accessories therefor sold on or in connection with the sale thereof.

This tax first became effective 1 April 1944. For the period during which it remains in effect, the Manufacturers' excise tax imposed upon luggage by section 3406 (a) (2) Internal Revenue Code, is suspended.

(e) *Sales in army commissaries and exchanges.* Under an agreement between the War Department and the Bureau of Internal Revenue the latter will not attempt to collect retailers' excise taxes on sales of jewelry, furs, toilet preparations and luggage to members of the armed forces and their families and to civilian employees permanently employed on military posts, when such sales are made in army commissaries and exchanges. The War Department in turn agreed that sales of such articles in army commissaries and exchanges would not be made to casual laborers or temporary employees on military posts.

(f) *Basis and application of retailers' excise taxes.* (1) The retailers' excise taxes are based on the sales price. Any charges for coverings, containers, etc. shall be included in the sales price for purposes of computing the tax. If the amount of the sales price is adjusted upon return to the seller of coverings or containers, the tax should also be adjusted. (26 CFR, Cum. Supp., 320.6). The tax imposed, however, is not part of the taxable price of the article. (26 CFR, Cum. Supp., 320.7). Charges for transportation, delivery, insurance, installation, and similar charges are also excluded in computing the tax. (26 CFR, Cum. Supp., 320.8)

(2) The lease of an article is considered a sale thereof. In the case of leases or installment sales, the tax is paid proportionately upon each payment. (26 CFR, Cum. Supp., 320.10)

(3) The tax in general attaches when title passes to the purchaser. (26 CFR, Cum. Supp., 320.4). If subsequent reduction is made in the sales price, a credit or refund may be obtained by the seller. (26 CFR, Cum. Supp., 320.9). Claim by a seller for credit or refund must show, among other things, that the tax has not been collected from the purchaser or has been repaid to him or that his written consent to the credit or refund has been obtained. (26 CFR, Cum. Supp., 320.66).

(4) In the case of any article classifiable under more than one Retailers' excise tax, only one tax on such article shall be imposed. Where the rates of such tax differ, the article shall be subject to tax at the highest rate. (Section 1653, IRC.)

§ 81.805 *Tax on transportation of persons.* (Chapter 30, Subchapter C, IRC; 26 CFR, Cum. Supp., Part 130, Subpart F) Rate: 15% of the amount paid.

Tax is imposed upon the amount paid within the United States for the transportation of persons by rail, motor vehicle, water, or air, within or without the United States, and for seating or sleeping accommodations in connection with such transportation. (See 3469, IRC.)

(a) *Basis and application of tax on transportation of persons.* (1) The taxability of a payment for transportation is determined strictly by the place of payment, i. e., whether within or without the United States. The place where the transportation service is furnished has no bearing on the tax. (26 CFR, Cum. Supp., 130.51)

(2) Where a payment covers other charges than for transportation of a person, such other charges may be excluded in computing the tax, provided they are separable and are shown in the exact amounts thereof in the records pertaining to the transportation charge. (26 CFR, Cum. Supp. 130.52, 130.54)

(3) The tax does not apply to an amount paid for transportation of freight that includes also the transportation of caretakers or messengers for which no specific charge as such is made. (26 CFR, Cum. Supp., 130.54 (d))

(4) The tax does not apply to transportation or facilities furnished under special tariffs providing for fares of not more than 1¼ cents per mile applicable to round-trip tickets sold to personnel of the United States Army, Navy Marine Corps, and Coast Guard traveling in uniform of the United States, or to members of the military or naval forces of any of the other United Nations traveling in uniform of such nation, at their own expense when on official leave, furlough, or pass, including authorized cadets and midshipmen (Sec. 3469 (f) (2) IRC)

(5) The tax does not apply to charges not exceeding 35 cents, certain commutation tickets, nor to transportation by motor vehicles with seating capacity of less than 10 and not operated on an established line. (Sec. 3469 (a) and (b) IRC; 26 CFR, Cum. Supp., 130.58-130.60)

§ 81.806 *Tax on transportation of property*—(a) *General.* (Chapter 30, Subchapter E, sec. 3475, IRC; 26 CFR, Cum. Supp., Part 143.) Rate: 3% of the amount paid, except that in the case of coal, the rate is 4 cents per short ton.

(1) Tax is imposed upon the amount paid within the United States for the transportation of property by rail, motor vehicle, water, or air from one point in the United States to another. The tax applies only to amounts paid to a person engaged in the business of transporting property for hire, including amounts paid to a freight forwarder, express company, or similar person, but does not include amounts paid by a freight forwarder, express company, or similar person for transportation with respect to which a tax on the transportation of property has previously been paid. In the case of property transported from a point without the United States to a point within the United States, the tax shall apply to the amount paid within the United States for that part of the transportation which takes place within the United States. The tax on the transportation of coal does not apply to the transportation of coal with respect to which there has been a previous taxable transportation. (Sec. 3415, IRC.)

(2) Effective 1 December 1943, amounts paid by or to the War Shipping

Administration for the transportation of property by water from one point in the United States to another, except between points on the Great Lakes, are exempt from tax until approximately six months after the termination of hostilities.

(3) Effective 1 December 1943, the tax does not apply to amounts paid for the transportation of property to or from the American National Red Cross.

(4) Effective 1 December 1943, amounts paid for transportation of property to or from the government of a state, territory, or political subdivision thereof, or the District of Columbia are exempt from tax.

(5) The tax does not apply to amounts paid to the Post Office Department for the transportation of property.

(6) As to shipments on United States Government bills of lading, see § 81.810.

(b) *Basis and application of tax on transportation of property*—(1) *Transportation.* The term "transportation" means the movement of property by a person engaged in the business of transporting property for hire, including interstate, intrastate, and intracity or other local movements, as well as towing, ferrying, switching, etc. In general, it includes accessorial service furnished in connection with a transportation movement, such as loading, unloading, blocking and staking, elevation, transfer in transit, ventilation, refrigeration, icing, storage, demurrage, lighterage, trimming of cargo in vessels, wharfage, handling, feeding and watering live stock, and similar services and facilities. (26 CFR, Cum. Supp., 143.1 (d))

(2) *Coal.* The term "coal" includes anthracite, bituminous, semi-bituminous, sub-bituminous, and lignite coal, coal dust, and coke and briquettes made from coal (26 CFR, Cum. Supp., 143.1 (f))

(3) *Baggage.* An amount paid, in connection with the transportation of persons, for the transportation of baggage, including incidental charges on account of excess weight, excess value, storage, transfer, special delivery etc., or an amount so paid for a special baggage or express car or other conveyance is subject to the tax on the transportation of property if separable from the payment for the transportation of persons and separately shown on the records of the carrier. Otherwise the tax on the transportation of persons (see par. 805.1) applies. (26 CFR, Cum. Supp., 143.14 (c))

(4) *Previous taxable transportation of coal.* An amount paid for the transportation of coal is not taxable if there has been a previous taxable transportation of such coal. An amount paid for the transportation of coke or briquettes made from coal is not subject to tax provided there has been a previous taxable transportation of the coal or coal dust from which such coke or briquettes were manufactured. When a person delivers to a carrier a quantity of coal for a transportation movement, and the transportation tax has previously been paid with respect to the coal so delivered, a statement to that effect shall be endorsed on the bill of lading or other ship-

ping paper. This endorsement shall constitute authority to the carrier not to collect tax with respect to the transportation charges due on such shipment. (26 CFR, Cum. Supp., 143.13 (b))

§ 81.807 *Tax on transportation of oil by pipe line.* Chapter 30, Subchapter A, IRC; 26 CFR, Cum. Supp., Part 130, Subpart D) Rate: 4½% of amount paid.

Tax is imposed upon all transportation of crude petroleum and liquid products thereof by pipe line. In the event no charge is made for such transportation, or if the payment is made under a transaction which is not an arm's length one and such payment is less than the fair charge, the tax is imposed upon the fair charge for the transportation (Sec. 3460, IRC)

§ 81.808 *Telegraph, telephone, radio and cable facilities.* (Chapter 30, Subchapter 8, Sec. 3465, IRC; 26 CFR, Cum. Supp., Part 130, Subpart E) Rate: See following paragraphs. Rates shown therein are those effective 1 April 1944.

(a) *Telephone and radio telephone messages.* Tax is imposed at the rate of 25% of the amount paid within the United States for each telephone or radio telephone message or conversation for which the toll charge is more than 24 cents.

(b) *Telegraph, cable, and radio dispatches and messages.* Tax is imposed on the amount paid within the United States for each telegraph, cable or radio dispatch or message. In the case of each such domestic dispatch or message the rate of tax is 25%. In the case of each such international dispatch or message the rate of tax is 10%.

(c) *Leased wire, teletypewriter or talking circuit special services.* Tax is imposed at the rate of 25% of the amount paid for leased wire, teletypewriter, or talking circuit special service, but not including an amount paid for service used exclusively in rendering a service taxable under the tax described in paragraph (d)

(d) *Wire and equipment service.* Tax is imposed at the rate of 8% of the amount paid for any wire and equipment service (including stock quotation and information services, burglar alarm or fire alarm service, and all other similar services but not including service described in subparagraph (c))

(e) *Local telephone service.* Tax is imposed at the rate of 15% of the amount paid by subscribers for local telephone service and for any other telephone service in respect of which a tax is not payable under the taxes described in paragraphs (a) to (d) Amounts paid for the installation of instruments, wires, poles, switchboards, apparatus, and equipment shall not be considered amounts paid for service.

Exemptions From Federal Excise Taxes

§ 81.810 *Exemption from specific Federal excise taxes as to articles sold and services furnished for the use of the United States*—(a) *General.* Exemption is available from the following specific Federal excise taxes, to the extent indicated below, in connection with ar

articles sold and services furnished for the use of the United States. Such exemption is available with respect to contracts entered into either prior or subsequent to 1 June 1944.

(1) Manufacturers' excise tax on radio receiving sets, phonographs, phonograph records and musical instruments. See § 81.802 (c) (Note 1)

(2) Manufacturers' excise tax on firearms, shells, cartridges. See § 81.802 (j) (Note 1)

(3) Tax on pistols and revolvers. See § 81.803 (Note 1)

(4) Tax on telephone, telegraph, cable, radio, or leased wire services or facilities (see § 81.808) to the extent such services or facilities are furnished directly to the United States and for which payment is made directly by the United States. No exemption is available with respect to such services or facilities furnished to a contractor or other person operating under a contract to perform work on behalf of, or to furnish articles or materials to, the United States Government or any agency thereof. (Note 2)

(5) Tax on transportation of persons (see § 81.805) with respect to payments for transportation furnished to the United States upon a United States Government transportation request. (Note 2)

(6) Tax on transportation of property (see § 81.806) with respect to payments for transportation to or from the Government of the United States shipped on a United States Government bill of lading. (Note 2)

NOTE 1: Exemption with respect to these items was retained in the Internal Revenue Code as to sales made prior to the first day of the first month which begins six months or more after the date of termination of hostilities in the present war. (Sec. 307 (b) (2), Revenue Act of 1943).

NOTE 2: Exemption of these items was authorized by the Secretary of the Treasury on 29 April 1944 (9 F.R. 4615, 2 May 1944) pursuant to authority vested in him by section-307 (c) of the Revenue Act of 1943 (see § 81.817). Such authorization of exemption expires at the close of the last day of the month immediately preceding the first month which begins six months or more after the date of the termination of hostilities in the present war.

(b) *Policy as to claiming exemption from specific Federal excise taxes listed in this section.* Exclusion from contract prices of the tax on pistols and revolvers and the Manufacturers' excise taxes referred to in paragraph (a) of this section is governed by the policy set forth in the appendix to this Procurement Regulation 8. Exemptions referred to in paragraph (a) of this section from transportation taxes are automatically secured by the use of United States Government transportation requests or bills of lading, as the case may be. Exemptions referred to in paragraph (a) of this section from communications taxes are automatically secured without the use of exemption certificates.

§ 81.811 *Exemption based upon exportation.* Exemption is available (a) from the manufacturers' excise taxes (§ 81.802) and the retailers' excise taxes (§ 81.804) with respect to sales for ex-

port and (b) from the tax on the transportation of property (§ 81.806) with respect to property in course of exportation. (Secs. 2406, 2705, 3449, IRC; 26 CFR, Cum. Supp., 314.25 to 314.27, 316.25 to 316.27, 320.21 to 320.22, 143.30 to 143.35). This exemption will not be claimed. Contract prices, therefore, will not exclude Federal excise taxes from which exemption is available only by reason of export and proof of exportation will not be furnished to contractors.

§ 81.812 *Exemption from manufacturers' excise taxes of sale of certain supplies and equipment for vessels of war including aircraft.* Exemption from manufacturers' excise taxes (§ 81.802) is available with respect to the sale of an article for use as fuel supplies, ships' stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation, vessels employed in the fisheries or in the whaling business or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions. The term "vessels of war" of the United States or of any foreign nation includes aircraft owned by the United States or by any foreign nation and constituting a part of the armed forces thereof. The terms "fuel supplies," "ships' stores," "legitimate equipment" include all articles, materials, supplies, and equipment necessary for the navigation, propulsion, and upkeep of vessels. (Sec. 3451, IRC; 26 CFR, Cum. Supp., 314.28, 316.28.)

(a) *Policy as to claiming exemption described above.* Serious administrative burdens would be imposed if the exemption described above were to be claimed with respect to articles of a character useable either as supplies or legitimate equipment for vessels of war including aircraft or otherwise. This exemption will not be claimed, contract prices will not exclude Federal excise taxes on the basis of this exemption and proof of this exemption will not be furnished to contractors, except that such action may be taken in connection with purchases of the following items:

- (1) Aviation gasoline.
- (2) Lubricating oil suitable only for aircraft engines.
- (3) Aircraft air conditioning units.
- (4) Aircraft tires and inner tubes.
- (5) Aerial photographic cameras including gun cameras, lenses, apparatus, equipment, and films therefor.
- (6) Spark plugs suitable only for aircraft engines.

§ 81.813 *Manufacturers' excise taxes; sales for further manufacture.* Exemption is available from Manufacturers' excise taxes (§ 81.802) and may be claimed by manufacturers, in the case of sale of any taxable article (other than tires, inner tubes or automobile radios) sold for use by the vendee as material in the manufacture or production of, or as a component part of, a taxable article or for resale by the vendee for such use by his vendee if such article is in due course so resold. (Also see § 81.802 (b) (4) (ii).) An appropriate certificate of the vendee must be given to the vendor

in order to obtain this exemption. (Sec. 3442, IRC; 26 CFR, Cum. Supp., 314.20 to 314.23, 316.20 to 316.23.) This exemption is available to a purchasing manufacturer without the necessity for any action by the War Department. The standard tax articles do not provide for the inclusion in the contract price of taxes from which such an exemption is available and such taxes should not be a component of the contract price.

§ 81.814 *Sales under contracts entered into prior to 1 June 1944 and agreements and change orders supplemental thereto.* Exemption from the manufacturers' excise taxes (§ 81.802) and the Retailers' excise taxes (§ 81.804) remain available as to sales for the use of the United States pursuant to a contract entered into prior to 1 June 1944 or to any agreement or change order (executed prior or subsequent to 1 June 1944) supplemental to such contract and bearing the same Government contract number. (Sec. 307 (b) (1), Revenue Act of 1943.) No such exemption remains available as to excise taxes on transportation and communication referred to in §§ 81.805 to 81.808.

(a) *Policy as to claiming exemptions applying to sales under contracts entered into prior to 1 June 1944 and agreements and change orders supplemental thereto.*

(1) The provisions of contracts entered into prior to 1 June 1944 determine whether and to what extent the contract price includes or excludes Federal excise taxes and consequently whether exemptions are to be claimed.

(2) If the price under a contract entered into prior to 1 June 1944 includes an applicable Federal excise tax, agreements or change orders supplemental to such contracts and executed on or after 1 June 1944 will also include such tax in the price and such tax will be paid by the contractor. This shall not prevent, however, the claiming of any available exemptions pursuant to the provisions of this Procurement Regulation 8.

(3) If the price under a contract entered into prior to 1 June 1944 excludes an applicable Federal excise tax, agreements or change orders supplemental thereto and executed on or after 1 June 1944 may also exclude such tax. Exemption will continue to be available from any tax so excluded. Heretofore existing policies, which are contained in the Appendix to this Procurement Regulation 8, determine the extent to which exemption from any such tax may be extended to purchases by contractors.

(4) Where new contracts normally would be executed, supplemental agreements or change orders will not be used merely to avoid payment of Federal excise taxes.

§ 81.815 *Miscellaneous exemptions.* In addition to the exemptions discussed in these §§ 81.810 to 81.818, inclusive, certain miscellaneous exemptions, applying to private as well as Government procurement, are available from Federal excise taxes. Some of these miscellaneous exemptions are mentioned in §§ 81.801 to 81.808, inclusive, of this Procurement Regulation 8; in some cases such §§ 81.801 to 81.808 provide that

those exemptions will not be claimed. Any exemption, as to which no policy is otherwise provided in this procurement Regulation 8, need not be claimed, in which event contract prices will not exclude taxes on the basis of such an exemption and proof of such an exemption will not be furnished to contractors.

§ 81.816 Effective date of removal of other Governmental exemptions. Prior to the Revenue Act of 1943, additional exemptions, not set forth in this section III, were available in connection with procurement for the use of the United States. The removal by the Revenue Act of 1943 of such additional exemptions is effective as follows:

(a) Manufacturers' and Retailers' Excise Taxes—sales made on and after 1 June 1944.

(b) Tax on transportation of persons—amounts paid on or after 1 June 1944.

(c) Tax on transportation of property—amounts paid on or after 1 June 1944.

(d) Tax on telephone, telegraph, radio and cable facilities:

(1) Messages and dispatches (§ 81.808 (a) and (b)) originating on or after 1 June 1944.

(2) Service (§ 81.808 (c) to (e)) amounts paid pursuant to bills rendered on or after 1 June 1944 for service for which no previous bill was rendered.

§ 81.817 Power of Secretary of the Treasury to authorize exemption. The Secretary of the Treasury may authorize exemption from the taxes imposed by Chapters 19 (Retailers' excise taxes, § 81.804) 29 (Manufacturers' excise taxes, § 81.802) or 30 (Taxes on transportation and communication, §§ 81.805 to 81.808) of the Internal Revenue Code as to any particular articles or services, or class of articles or services, to be purchased for the exclusive use of the United States, if he determines that the imposition of such taxes with respect to such articles or services, or class of articles or services, will cause substantial burden or expense which can be avoided by granting tax exemption and that the full benefit of such exemption, if granted, will accrue to the United States. The authority of the Secretary of the Treasury in this regard, however, is not applicable to any contract entered into on or after the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war. (Sec. 307 (c) of the Revenue Act of 1943)

(a) Procedure to request exercise of authority by Secretary of the Treasury. In cases where it is deemed necessary for the Secretary of the Treasury to authorize exemptions with respect to any particular articles or services, or class of articles or services, requests for the exercise of that authority will be forwarded through channels to the Director, Purchases Division, Headquarters, Army Service Forces. Such requests should specify in detail the reasons why the request exemption is needed.

(b) Circumstances under which requests are proper. The purpose of the

removal by the Revenue Act of 1943 of various exemptions applying to the United States from Federal excise tax was to eliminate the numerous administrative procedures (and resulting need for personnel) required on the part of private contractors, procurement agencies and the Bureau of Internal Revenue in order to establish such exemptions, which if not available would not cause any net loss to the United States. It was recognized, however, that in some cases it might be determined that such removal of exemptions would impose greater net costs or administrative burdens than did the retention thereof or would cause other results adversely affecting the United States, in some serious and substantial manner. The established policy of the War Department is to request the Secretary of the Treasury to authorize exemptions only in cases of this character.

In no event will requests be made to the Secretary of the Treasury to authorize exemptions from tax if the only reason therefor is a desire to reduce the contract price or prices by the amount of the tax which, if paid, would go eventually into the Treasury. Such requests will be presented to the Secretary of the Treasury only where it is clearly established (1) that the denial of exemption with respect to purchases of particular articles or services, or classes of articles or services, for the exclusive use of the United States imposes serious administrative problems or presents substantial danger of net loss to the United States, and (2) that the full benefit of any exemption, if granted, will accrue to the United States.

§ 81.818 Federal excise taxes not covered by this Procurement Regulation 8. This Procurement Regulation 8 applies

only to Federal excise taxes imposed by the following chapters of the Internal Revenue Code: Chapter 19 (Retailers' excise taxes—see § 81.804) Chapter 25 (pistols and revolvers—see § 81.803) Chapter 29 (Manufacturers' excise taxes—see § 81.802) and Chapter 30 (transportation and communication—see § 81.805 to 81.808) When any technical service has responsibility for the procurement or purchase of any articles subject to a Federal excise tax under any other chapter of the Internal Revenue Code, such technical service may prescribe such rules, governing the securing of exemption from such tax, as it may deem proper.

Tax Exemption Certificate Forms and Procedure

§ 81.820 Applicability of §§ 81.820 to 81.830. The forms and procedures set forth in §§ 81.820 to 81.830 are applicable after 1 June 1944, so far as exemptions from Federal excise taxes are concerned, only with respect to the exemptions specified in §§ 81.810, 81.812 and 81.814. The policies governing the claiming of these exemptions are set forth in § 81.810 (b) 81.812 (a) 81.814 (a)

§ 81.821 Standard tax exemption forms. The following standard tax exemption forms have been prescribed:

U. S. Government Tax Exemption Certificate.....	1094
Cover of U. S. Government tax exemption certificate book (front, outside and inside; back, outside).....	1094A
Tabulation sheet (insert).....	1094B
U. S. Government tax exemption identification card.....	1094C

§ 81.822 U. S. Government Tax Exemption Certificate, Form 1094. The front of U. S. Government Tax Exemption Certificate, Form 1094, is as follows:

Standard Form No. 1094-Revised
Form approved by
Comptroller General U. S., June 11, 1937
(Gen. Reg. No. 86-Revised)

Kind	Indicate amount of tax	
	Included	Excluded
Federal.....	X X X	\$
*State.....	\$	\$
*Local.....	\$	\$

(Use one block only, cancel others)

U. S. Government Tax Exemption Certificate
(See Instructions on reverse hereof)

U. S. War Department, Washington, D. C.
(Department, Bureau, or Establishment)

I certify that I have purchased for the exclusive use of the United States Government from.....
(Name and local address of vendor—Street, City, and State)

delivered at
(City) (State)

.....
(Description, quantity, and unit price)
which has (or have) been delivered, or which will be delivered and invoiced pursuant to purchase orders issued under contract No., dated, and for which a tax exemption certificate has not heretofore been issued.

Date
(Signature and title of purchaser)

Identification Card No.
Vehicle License No.

For Vendor Certified correct and just; To be filled in ONLY when a State or local tax is included in the purchase price

For Administrative Office
D. O. Symbol
(Name)

Name
By
Title

Bu. Vou. No. Period

*State and local taxes to be paid only when absolutely necessary to obtain commodity required.

(a) *Form 1094; where used.* U. S. Government Tax Exemption Certificate Form No. 1094 will be issued by the appropriate officer where required by the contract to supply proof of exemption with respect to those taxes which have been excluded from the contract price, as follows:

(1) All Federal excise taxes from which exemption is available on the basis of purchase for the use of the United States. See §§ 81.812 and 81.824 in connection with exemption under section 3451, Internal Revenue Code.

(2) All state and local taxes, except when a different form is required by the state or local tax authority. (See § 81.830.)

§ 81.823 *Supply and reports of standard forms.* (a) The standard forms referred to in § 81.821 are distributed in accordance with the provisions of AR 310-200.

(b) Reports, accounting for such standard forms, will be submitted by issuing officers as directed by The Adjutant General.

§ 81.824 *Who may execute tax exemption certificates.* (a) Tax exemption certificates will be executed only by those officers and Federal employees who have been supplied with a Standard Form No. 1094-C (U. S. Government tax exemption identification card)

(b) The identification card of authorized officers and employees of technical services responsible for purchasing at a post, camp, or station will be signed by the commanding officer. Identification cards supplied to other officers and Federal employees will be signed by the officer who furnished such officer or employee with tax exemption certificates.

§ 81.825 *Aircraft and vessels of war supplies and equipment tax exemption certificate.* The following form is prescribed by 26 CFR, Cum. Supp., 314.28, 316.28:

EXEMPTION CERTIFICATE

(For use by purchasers of articles for use as fuel supplies, ships' stores, sea stores, or legitimate equipment on certain vessels (section 3451 of the Internal Revenue Code).)

Date: _____, 19____

The undersigned purchaser hereby certifies that he is _____

(Owner, officer, charterer, or an authorized agent) (Name of company and _____ and the article or articles specified vessel)

in the accompanying order, or as specified below or on the reverse side hereof, will be used only for fuel supplies, ships' stores, sea stores, or legitimate equipment on a vessel belonging to one of the following classes enumerated in section 3451 of the Internal Revenue Code:

- (1) Vessels engaged in foreign trade,
- (2) Vessels engaged in trade between the Atlantic and Pacific ports of the United States,
- (3) Vessels engaged in trade between the United States and any of its possessions,
- (4) Vessels employed in the fisheries or whaling business,
- (5) Vessels of war of the United States or a foreign nation.

If the articles are purchased for use on civil aircraft engaged in trade as specified in (1) or (3) above, state the name of the country in which the aircraft is registered.

The undersigned understands that if the article is used for any purpose other than as stated in this certificate, or is recond or otherwise disposed of, he must report such fact to the manufacturer. It is understood that this certificate may not be used in purchasing articles tax free for use as fuel supplies, etc., on pleasure vessels, or on any type of aircraft except (a) civil aircraft employed in foreign trade or trade between the United States and any of its possessions, and otherwise entitled to exemption, and (b) aircraft owned by the United States or any foreign country and constituting a part of the armed forces thereof. It is also understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a penalty equivalent to the amount of tax due on the sale of the article and upon conviction to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution. The undersigned also understands that he must be prepared to establish by satisfactory evidence the purpose for which the article was used.

(Name)

(Address)

The above form will be issued by the appropriate officer where required by the contract to supply proof of exemption with respect to the Federal excise taxes from which an exemption is available under section 3451, Internal Revenue Code, such as for fuel supplies, ship stores and equipment for vessels of war, including aircraft of the armed forces. See § 81.812 (a) as to the policy with respect to claiming this exemption.

§ 81.826 *Tax exemption certificates for issuance by contractors.* T. D. 5114, 27 January 1942 (7 F.R. 579, 29 January 1942) authorizes exemption from the Federal excise taxes imposed by Chapters 25 and 29 of the Internal Revenue Code (taxes on pistols and revolvers and Manufacturers' excise taxes—see §§ 81.802 to 81.803 of this part) on sales to contractors with the United States of purchase, construction and subsidiary articles. The policy with respect to this exemption is set forth in the Appendix to this Procurement Regulation No. 8. The exemption is not available unless the contractor or subcontractor has been authorized by the contracting officer on W. D. Tax Form No. 1 (see paragraph (a) of this section) attached to a standard Government Tax Exemption Certificate Form 1094. The forms prescribed by section 470.3 (b) of T. D. 5114 for use by contractors and subcontractors are set forth in paragraphs (b) and (c) of this section.

(a) *W. D. Tax Form No. 1, authority of contractor and subcontractors to issue tax exemption certificates.*

W. D. Tax Form No. 1
AUTHORITY OF CONTRACTOR AND SUBCONTRACTORS TO ISSUE TAX EXEMPTION CERTIFICATES
(To be attached to a Form 1094 U. S. Tax Exemption Certificate)

Contract No. _____
Tax Exemption Certificate No. _____
Name of Contractor _____
Address of Contractor _____

The Contractor and/or his subcontractors (including suppliers) are authorized to issue tax exemption certificates in the form prescribed by section 470.3 (b) of Treasury Decision 5114, approved 27 January 1942 (7 F. R. 579, 29 January 1942) as to the articles listed below, which are incorporated in or to be incorporated in the supplies or work covered by the contract referred to in the Tax Exemption Certificate to which this authority is attached.

List of Articles (if none, so state)

Description	Quantity ¹	Unit Price ¹
----- (Contracting Officer) ----- (Title)		

(b) *Exemption certificate for use by prime contractor.*

EXEMPTION CERTIFICATE

(For use by prime contractor)

Date: _____, 19____

The undersigned hereby certifies that the articles specified in the accompanying order or on the reverse side hereof are purchased from _____ for the United

(Name of vendor)
States under Government contract _____, (Number or other identification) that he now has in his possession a certificate of exemption furnished by the United States with respect to such contract; and that such certificate authorizes him to issue this exemption certificate.

It is understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Name)

(Address)

(c) *Exemption certificate for use by subcontractor.*

EXEMPTION CERTIFICATE

(For use by subcontractor)

Date: _____, 19____

The undersigned hereby certifies that the articles specified in the accompanying order or on the reverse side hereof are purchased from _____ for incorporation in (Name of vendor)

----- which are to be (Subsidiary articles) delivered to _____, that (Subcontractor's vendee)

the price to be charged said vendee contemplates that the aforesaid articles and the subsidiary articles are to be purchased on a tax-free basis; and that the undersigned now has in his possession an exemption certificate furnished by said vendee certifying that the above-named subsidiary articles are to be incorporated ultimately in other articles for use of the United States under Government contract _____ (Number

or other identification)

It is understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Name)

(Address)

¹To be shown by Contracting Officer if known.

§ 81.827 *Preparation and execution of exemption certificates.* (a) In the preparation of tax exemption certificates the typewriter will be used when practicable; otherwise ink or indelible pencil will be used. The use of ordinary lead pencil is prohibited. All blank spaces must be properly filled in or lined out, and no such exemption certificate will be delivered to a contractor unless fully and properly executed, except that the Bureau of Internal Revenue has advised that it is not necessary to state the amount of Federal tax upon the exemption certificate (Ltr. to the Chief Signal Officer from D. S. Bliss, Deputy Commissioner of Internal Revenue, 19 June 1942). The amount of tax should be stated, however, if readily available. In a case where Federal excise taxes have been excluded from the contract price of articles or supplies purchased, but the exact amount of the tax cannot be determined at that time, a blanket-tax exemption certificate may be issued to cover all sales under the contract. The certificate should cover all articles purchased under such contract, including delivery orders placed thereunder by other officers. As to blanket tax-exemption certificates covering purchases under contracts of the General Schedule of Supplies, see § 81.829 of this part.

(b) A separate certificate for each kind of tax (Federal, State or local) involved will be prepared. In the issuance of these certificates care must be exercised to fill in the blank spaces provided for showing on each certificate the separate amounts of the taxes involved (if known) so that the certificates may be used only for the purpose intended.

(c) Where the supplies or work covered by the contract are not taxable as such and the certificate is to be used for the purpose of obtaining exemption on the articles to be incorporated in the supplies or work covered by the contract, the amount of tax to be shown on the certificate should be stated as "None." No tax should be shown on the certificate except the tax imposed directly upon the supplies or work covered by the contract.

(d) Except as provided in paragraph (a) of § 81.828, the following statement will be written or stamped upon the face of each certificate pertaining to Federal taxes (except where a cost-plus-a-fixed-fee contract is involved) "W D. Tax Form No. 1 attached." Tax Exemption Certificate Form No. 1094 may be modified insofar as necessary with respect to contracts for construction, alterations, improvements and repairs. The person issuing a tax exemption certificate will, in addition to his signature and title, insert on the lines provided therefor, his identification card number. (See § 81.824 of this part.)

§ 81.828 *When and how exemption certificates are issued to contractors.* At any time after the execution of the contract, a tax exemption certificate (Form 1094) and W D. Tax Form No. 1, when appropriate, will be executed and delivered to the contractor; upon request, covering Federal excise taxes in the following cases:

(a) Where supplies are taxable under Chapter 25 or 29 and are purchased by the Government at a price which is exclusive of such tax. In such a case, the description of the supplies furnished tax free will be inserted on the tax exemption certificate. If such supplies purchased by the Government have had (or will have) incorporated therein tires, inner tubes, or automobile radios and the price paid by the government is exclusive of the tax thereon, these items will be listed in the space headed "Last of Articles" on W D. Tax Form No. 1, which will be attached to the tax exemption certificate. This will enable the contractor, pursuant to T. D. 5114, to issue tax exemption certificates to the suppliers of such tires, inner tubes and automobile radios. It should be noted that under section 3442, Internal Revenue Code, no tax is imposed with respect to the sale of any article (except tires, inner tubes, and automobile radios) for use by the contractor in the manufacture or production of, or as a component part of an article itself taxable under Chapter 29. Accordingly, the contractor may obtain exemption from the burden of the tax on any articles exempted from tax by section 3442 in the manner provided in the Treasury Regulations (26 CFR, Cum. Supp., Part 316, especially § 316.20) Therefore, if no tires, inner tubes, or automobile radios are to be included in such supplies to be purchased from the contractor, there is no occasion for annexing W. D. Form No. 1 to the tax exemption certificate.

(b) Where the supplies purchased under the contract are not taxable under Chapter 29 but have had (or will have) incorporated therein one or more articles which are taxable under such chapter, and the price paid by the Government is exclusive of the tax on one or more of such articles. In such a case, the amount of tax shown on the tax exemption certificate should be stated as "None" and the articles incorporated (or to be incorporated) into the supplies purchased by the Government which are sold exclusive of the tax thereon should be listed upon W D. Tax Form No. 1 attached to the certificate. Upon receipt of the tax exemption certificate, the contractor and/or his subcontractors (including suppliers) are then authorized to issue tax exemption certificates in the form prescribed in §§ 81.826 (b) and (c) of this part, as to the articles listed on W D. Tax Form No. 1 attached to the Form No. 1094.

(c) Where the contract covers construction, alterations, improvements or repairs, and the physical project to be constructed, altered, improved, or repaired will have incorporated therein one or more articles which are taxable under Chapter 29 and the price paid by the Government for the construction, alterations, improvements or repairs, is exclusive of the tax on one or more of such articles to be incorporated into the physical project. In such a case, the amount of tax shown on the tax exemption certificate should be stated as

"None" and the articles to be incorporated into the physical project to be constructed, altered, improved or repaired on which no such tax is included in the contract price should be listed upon W. D. Tax Form No. 1 attached to the certificate. Upon receipt of the tax exemption certificate the contractor and/or his subcontractors (suppliers) are then authorized to issue tax exemption certificates in the form prescribed in §§ 81.826 (b) and 81.826 (c) as to the articles listed on W D. Tax Form No. 1 attached to the certificate.

(d) Under a cost-plus-a-fixed-fee contract (except one covering the sale of articles taxable under Chapter 29, where (a) above is applicable) when one or more articles taxable under Chapter 29 are used by the contractor as equipment, material or supplies in performing the contract, and such articles are purchased at a price which is exclusive of the tax thereon and payment for same is made by the United States, directly or by reimbursement of the contractor. In such a case, the amount of tax shown on Form 1094 should be stated as "None" and there should be attached to or written on Form 1094 the following statement: "The contractor is authorized to issue tax exemption certificates in the form prescribed by § 470.3 (b) of Treasury Decision 5114, approved 27 January 1942 (7 F.R. 579, 29 January 1942) as to all articles sold on a Federal tax exclusive basis and for which payment is made by the United States, directly or by reimbursement of the contractor, and which are used by the contractor as equipment, material or supplies in performing the contract to which this (the attached) certificate pertains."

§ 81.829 *Blanket tax exemption certificates, contracts under General Schedule of Supplies.* (a) Nothing contained in these regulations will be construed as authorizing the issuance of blanket tax exemption certificates by chiefs of technical services or contracting officers covering purchases under contracts of the General Schedule of Supplies. Upon application of the contractor, the Procurement and Accounting Division, Office of the Secretary of War, will issue blanket tax exemption certificates as may be necessary to cover all purchases made by War Department agencies in Washington, D. C., and in the field under term contracts of the General Schedule of Supplies, Procurement Division, Treasury Department.

(b) Contractors are required to indicate the number of the applicable blanket tax exemption certificate on their invoices.

(c) The purchase order need not contain the number of the applicable tax exemption certificate. It is sufficient that it contain a reference to the General Schedule of Supplies contract number.

§ 81.830 *State and local taxes.* (a) Tax exemption certificates are also used for establishing exemptions from state and local taxes. In such cases, certificates should be prepared in accordance with the requirements of the particular state or local tax authority concerned.

In most cases, Form 1094 (§ 81.822) will be the appropriate form of tax exemption certificate. Except as provided in paragraph (b), no tax exemption certificate should be issued with respect to a state or local tax unless the contract shows that the price paid by the Government is exclusive of the tax to which the certificate pertains or unless the contractor consents to the deduction of such tax from the contract price and the acceptance of the tax exemption certificate in lieu thereof.

(b) When impossible for any reason to effect purchases, excluding the amount of any state or local tax which is deemed to be legally inapplicable to Government purchases, a tax exemption certificate on Form 1094 will be executed and delivered to the disbursing officer to whose accounts the vouchers in the transaction pertain, together with a written statement to the effect that the vendor refused such certificate. Tax exemption certificates executed and delivered as prescribed in this paragraph are for the use of the Finance Department in securing a refund of the amount of the taxes involved. The serial number of the tax exemption certificate will be shown on the payment voucher.

(c) When Form No. 1094 (or other appropriate certificate) executed under the conditions stated above, is received in the administrative office (Finance Department) the bureau of office number of the payment voucher will be noted on the certificate and the administrative office (Finance Department) will bill the State or local taxing agency for refund of the taxes paid. The amount(s) collected will be transmitted to the disbursing officer for credit to the appropriation(s) from which the vouchers were paid, or to miscellaneous receipts account, "4326—Refund, State and Local Taxes," if the appropriation cannot be readily identified. In the event the administrative office (Finance Department) fails to secure refund of the amount of taxes paid, it will transmit promptly to the General Accounting Office the exemption certificates, if available, together with all correspondence with the taxing agency relating thereto, and information as to the disbursing officer's voucher number on which payment for the merchandise was made, for use by the General Accounting Office in effecting collection thereof as required by section 236, Revised Statutes, as amended by the Budget and Accounting Act, 1921.

State and Local Taxes

§ 81.831 *Applicable tax directives.* While the various state and local tax laws are not uniform in their application, as a general rule Government purchases are exempt from such taxes. Neither are such laws uniform in their application to purchases by Government contractors. Information will be published from time to time as to the procedure to be followed with regard to state and local taxes. Information already published is contained in a series of memoranda for the chiefs of the technical services and others as follows:

Alabama.....	Memo. OUSW (FC-L 012.2 (Taxes)), 12 January 1942 (past transactions). Memo. OUSW (FC-L 012.2 (Taxes) (Alabama)), 23 January 1942, as amended by Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Alabama)), 12 June 1942 (future transactions).
Arkansas.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Arkansas)), 15 April 1942 (future transactions).
California.....	Memo. SOS (SPPDL-012.2 (Taxes) (California)), 18 December 1942.
Colorado.....	Memo. No. S5-53-43, 12 March 1943.
Georgia.....	Memo. OUSW (FC-L 012.2 (Taxes)), 13 February 1942 (past transactions).
Illinois.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Illinois)), 26 June 1942 (all manufacturing transactions). Section V, ASF Circular No. 13, 11 January 1944 (all construction transactions).
Indiana.....	Memo. No. S5-81-43, 23 April 1943.
Iowa.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Iowa)), 13 October 1942.
Kansas.....	Memo. No. S5-2-43, 2 January 1943.
Louisiana.....	Memo. No. S5-71-43, 2 April 1943.
Michigan.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Michigan)), 1 May 1942.
Mississippi.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Mississippi)), 5 May 1942, as amended by Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Mississippi)), 12 June 1942.
Missouri.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Missouri)), 29 August 1942 (transactions prior to 7 February 1942). Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Missouri)), 29 August 1942 (transactions after 6 February 1942).
North Dakota.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (North Dakota)), 27 April 1942.
Ohio.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Ohio)), 18 May 1942.
Pennsylvania.....	Memo. Hq. SOS (SPPDL-012.2 (Pennsylvania State Taxes)), 9 April 1942.
South Dakota.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (South Dakota)), 7 April 1942 (future transactions).
Texas.....	Memo. OUSW (FC-L 012.2 (Taxes) (Texas)), 23 January 1942 (future transactions).
Utah.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Utah)), 30 September 1942.
Virginia.....	Memo. OUSW (FC-L 012.2 (Taxes)), 30 January 1942 (future transactions).
Washington.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Washington)), 27 April 1942.
West Virginia.....	Memo. OUSW (FC-L 012.2 (Taxes)), 7 February 1942, as amended by Memo. Hq. SOS (SPPDL-012.2 (W. Va. State Taxes)), 8 April 1942 (future transactions).
Wyoming.....	Memo. Hq. SOS (SPPDL-012.2 (Taxes) (Wyoming)), 24 April 1942.

(a) Information as to the situation in other states or advice with respect to particular problems in the states listed above should be obtained from the Office of The Judge Advocate General by inquiry addressed to the attention of the Chief, Tax Division.

(b) The instructions contained in the memoranda listed above are modified by the provisions of § 81.832 so far as they relate to the form of certificates required on invoices of subcontractors and suppliers under cost-plus-a-fixed-fee contracts.

§ 81.832 *Certificate of non-inclusion of state or local taxes in amounts billed to cost-plus-a-fixed-fee contractors or subcontractors.* Where purchases of materials or services by cost-plus-a-fixed-fee subcontractors are exempt from state or local taxes, the vendor's invoices, except as provided in § 81.833, should contain the following statement:

State or local sales, use and similar taxes are not included in the amounts billed.

Where purchases by cost-plus-a-fixed-fee contractors or cost-plus-a-fixed-fee subcontractors are not exempt from state or local taxes the above statement may be omitted from vendor's invoices, but such taxes must be separately itemized.

§ 81.833 *Tax provisions of purchase orders issued by cost-plus-a-fixed-fee contractors and subcontractors.* Cost-

plus-a-fixed-fee contractors and cost-plus-a-fixed-fee subcontractors may include in their purchase orders covering supplies or materials the following statement:

Any state or local sales, use, or similar tax, included in the amounts billed MUST be separately stated and itemized. It is understood, and the acceptance of this order shall constitute an agreement, that unless such taxes are separately stated and itemized, no such taxes are included in the amounts billed.

If this statement is included in the purchase order and if no state or local taxes are included in the amount billed to the cost-plus-a-fixed-fee subcontractor, the supplier of the supplies or materials need not include upon his invoice the statement quoted in § 81.832 that certain state or local taxes are not included in the amounts billed. However, even where the purchase order contains the statement quoted above in this paragraph, the invoice of the supplier under the purchase order must separately state and itemize all state or local sales, use or similar taxes which are in fact included in the price billed.

Collection and Payment of Federal Excise Taxes by the Government

§ 81.840 *General.* Except as provided in § 81.842, the amount of the Federal excise tax will be collected from the purchaser when articles, subject to tax under Chapter 25 (tax on pistols and re-

volvers—see § 81.803) or Chapter 29 (Manufacturers' excise taxes—see § 81.802) of the Internal Revenue Code, purchased free of tax are sold to individuals or used for other than the use of the United States. Funds so collected will be deposited with the local disbursing officer together with information of the name of the contractor from whom the articles were purchased and the number of the contract under which purchase was made. In cases where the name and amount of the contract involved are not known to the sales officer, he will ascertain this information from the shipping or contracting officer or from the chief of the technical service, if necessary.

§ 81.841 *Remittances to contractor* Funds received by a disbursing officer as payment for taxes imposed by Chapter 25 or 29 of the Internal Revenue Code will be placed in a special deposit account and remitted to the contractor monthly, or at the time the officer closes his accounts when he ceases to disburse, in order that return may be made therefor to the appropriate Collector of Internal Revenue. A copy of the report of such remittance will be forwarded to the Bureau of Internal Revenue. However, if it is impossible for the disbursing officer to determine the contractor from whom the articles subject to tax under Chapter 25 or 29 were purchased, he may remit the amount of the tax to the Collector of Internal Revenue for the district in which the disbursing officer is located with a statement that the name of the contractor is unknown.

§ 81.842 *Transfers to which §§ 81.840 and 81.841 do not apply.* In connection with the following types of transfers of Government-owned property purchased by the Government free of tax, it is not necessary that the amount of the Federal tax be collected from the purchaser and accordingly the provisions of §§ 81.840 and 81.841 are inapplicable:

(a) All sales of used property,
 (b) Transfers to a cost-plus-a-fixed-fee contractor of Government-owned property for use in connection with the performance of the contract (whether the transfer is made directly by the Government or on behalf of the Government pursuant to a contract provision similar to that contained in § 81.363,

(c) Sales to a lump-sum contractor of Government-owned property for use in connection with the performance of the contract,

(d) Transfers to other agencies of the Government, including transfers for disposition to the Procurement Division, Treasury Department.

§ 81.843 *Adjustment of sales price.* As indicated in paragraph (c) of § 81.842, it is not necessary that on a sale of property to a lump-sum contractor, the amount of the Federal tax, as such, be collected from the contractor. It is not appropriate, however, that the contractor derive the benefit arising from the fact that the Government originally acquired the property tax fee. Accord-

ingly, in fixing the sales price to be paid to the Government by the lump-sum contractor, one of the elements going into the price must be the amount of the Federal excise tax which would ordinarily be payable upon a sale of the property.

Adjustments of Contracts Because of Changed Federal Excise Taxes

§ 81.850 *Excise tax rates increased by Revenue Act of 1943.* The following excise tax rates, among others, were increased (effective 1 April 1944) by the Revenue Act of 1943.

Description of tax	Old rate	Rate under 1943 act
Retailers' excise taxes:		
Jewelry, etc. (except as to certain watches and alarm clocks).....	10	20
Furs.....	10	20
Toilet preparations.....	10	20
Luggage (formerly Manufacturers' excise tax).....	10	20
Manufacturers' excise taxes:		
Electric light bulbs and tubes.....	5	20
Tax on communication:		
Telephone (over 24 cents).....	20	25
Domestic telegraph, cable or radio dispatches.....	15	25
Leased wires, etc.....	15	25
Wire and equipment service.....	5	8
Local telephone service.....	10	15
Tax on transportation of persons.....	10	15

§ 81.851 *Excise taxes repealed by Revenue Act of 1943.* Section 310 of the Revenue Act of 1943 repealed as of 1 April 1944 the Retailers' excise tax imposed by section 2400, Internal Revenue Code, with respect to "silver-plated flatware." Section 311 of the Revenue Act of 1943 revised section 3406 (a) (3) Internal Revenue Code, so as to exempt household type electric vacuum cleaners from Manufacturers' excise taxes.

§ 81.852 *Excise taxes repealed by Revenue Act of 1942.* Section 611 of the Revenue Act of 1942 repealed as of 1 November 1942 excise taxes imposed by Internal Revenue Code, section 3406 (a) subsections (5) (7) (8) and (9) relating respectively to electric signs, rubber articles, washing machines and optical equipment. Sections 614 and 615 of the Revenue Act of 1942 have revised sections 3405 and 3406 (a) (6) of the Internal Revenue Code so as to exempt from excise taxation certain commercial refrigerating apparatus and cash registers of the type used in registering over-the-counter retail sales.

§ 81.853 *Contract provisions requiring adjustment by reason of changed Federal excise taxes.* The standard tax article prescribed in § 81.357 (a) (as well as the provision formerly prescribed therein) for lump sum supply contracts requires certain adjustments in contract prices by reason of changes after the date of the contract of the date of the award, as the case may be, in excise taxes directly applicable to the supplies or work covered by the contract or the materials used in the manufacture thereof, all as more fully set out in paragraph (b) of such standard tax article.

§ 81.854 *Adjustments required under standard tax article by reason of in-*

crease in rates and repeal of excise taxes. The increases in rates of excise taxes and the repeal of excise taxes mentioned in §§ 81.850 to 81.852 require adjustment under paragraph (b) of the standard tax article prescribed in § 81.375 (a) or substantially similar provisions, if:

(a) Such taxes are directly applicable to the supplies or work covered by the contract or to the materials used in work or manufacture under the contract (all as more fully set forth in paragraph (b) of such standard tax article)

(b) The date of such contract or of the award, as the case may be, was prior to the date of the applicable increase or repeal; and

(c) Such taxes were included in the contract price. In the case of increase of rates, however, no adjustment will be made in excess of the amount of additional taxes or charges which the contractor is required to pay by reason of such increase. As a general rule, no adjustment will be required in connection with increase in rates of tax imposed with respect to communication and transportation.

§ 81.855 *Authority of chiefs of technical services with respect to adjustments.* To facilitate the prosecution of the war by reducing to a minimum the serious administrative burden of making adjustments referred to in § 81.854 and the time of contractors and government officers consumed in determining the amount thereof, the chiefs of the technical services are authorized pursuant to the First War Powers Act, 1941 and Executive Order No. 9001 to negotiate and enter into supplemental agreements with contractors with respect to the amount of any such adjustments after such verification and check thereof as the chiefs of the technical services severally shall prescribe. To expedite the negotiation of such adjustments the amount thereof may be determined by estimate, spot check, audit, or in any other manner deemed reasonable or appropriate by the chief of the technical service concerned. No adjustment decreasing the contract price shall be required in respect of any contract or class of contracts as to which the chief of the technical service concerned shall determine that the amount of adjustment possible to be obtained will not be substantial or will not warrant the interference with the orderly conduct of the procurement program of the expenditure of the time and effort involved in making or determining the amount of adjustment.

§ 81.856 *Situations in which adjustment not required by reason of repeal or increase.* No adjustment of the contract price will be required by reason of the repeal or increase of rates of excise taxes if the contract provides that the contract price does not include such taxes or if the contract does not contain a provision substantially similar to paragraph (b) of the standard tax article prescribed in § 81.357 (a)

§ 81.857 *Adjustments by reason of removal of exemptions by Revenue Act of 1943.* Effective 1 June 1944, certain exemptions available in connection with procurement by the United States were

terminated (see § 81.815) Such exemptions, insofar as they relate to manufacturers' excise taxes (§ 81.802) and retailers' excise taxes (§ 81.804) remain in force as to contracts entered into prior to that date (see § 81.814) and no adjustments in contract prices are necessary by reason of termination of such exemptions. Such exemptions, however, insofar as they relate to transportation and communications taxes remain in effect only to the extent provided in § 81.810 of this chapter. If under a particular contract provision, adjustment is required by reason of the removal of exemptions relating to transportation and communication taxes, the provisions of § 81.855 shall apply to such adjustment.

§ 81.858 *Tax on transportation of property imposed by Revenue Act of 1942.* No increase will be made in the price payable under a contract executed prior to 1 December 1942 and containing a tax article substantially in the form of the standard tax article prescribed in § 81.857 (a) by reason of the imposition of the tax on transportation of property under section 3475 of the Internal Revenue Code (Revenue Act of 1942, Sec. 620) on freight charges which the contractor is bound to pay in accordance with the contract. (See Dec. Comp. Gen. B-30754, dated January 2, 1943; 22 Comp. Gen. 583)

APPENDIX—POLICY AS TO CLAIMING EXEMPTION FROM FEDERAL EXCISE TAXES AVAILABLE ON THE BASIS OF PURCHASE OF ARTICLES FOR THE USE OF THE UNITED STATES

§ 81.890 *General; scope of Appendix.*¹ This Appendix (§§ 81.890 to 81.897) sets forth the policies which were in effect prior to 1 June 1944 as to claiming exemption from Federal excise taxes. These policies were based upon the availability to exemption on the ground of purchase for the use of the United States and therefore remain in effect on and after 1 June 1944 only in those instances where exemption with respect to sales for the use of the United States are continued beyond that date. (See §§ 81.814 and 81.814 (a) with respect to exemption under contracts entered into prior to 1 June 1944 and §§ 81.810 and 81.810 (a) with respect to exemption from specific taxes remaining available)

Discussion in this Appendix of statutory exemption provisions and Treasury Regulations relates to the situation existing prior to 1 June 1944 and is applicable with respect to exemptions based on sales for the use of the United States continuously beyond that date.

The policy as to claiming exemptions which are available on any basis other than purchase for the use of the United States is set forth in §§ 81.810 to 81.818 of this Procurement Regulation 8 (e. g. see § 81.811, concerning exemptions based on exportation and § 81.812, concerning exemption based on supplies and equipment for vessels of war including aircraft)

¹The matters set forth in this Appendix (§§ 81.890 to 81.897) have limited application. See § 81.890.

§ 81.891 *Definition of terms.* (a) The following terms are used in this Appendix (§§ 81.890 to 81.897) as they are defined in Treasury Decision 5114, 27 January 1942 (7 F.R. 579, 29 January 1942)

"Prime Contract" means a contract made by the United States. "Purchase article" means any article purchased as such by the United States under a prime contract. "Construction article" means any article for use as equipment, material or supplies by a prime contractor in performing a prime contract: *Provided, however,* That payment for the article is made by the United States. "Subsidiary article" means any article, which by itself or after being combined by any persons with other articles, is incorporated in a purchase article or construction article.

(b) The following terms are defined for the purposes of this Appendix as follows:

"Subcontract" means any purchase or agreement to perform all or any part of the work, or to make or furnish any article, required for the performance of another contract or subcontract. "Article" includes any material, part, assembly, machinery, equipment or other personal property.

§ 81.892 *Statutory exemptions.* Chapters 19 (Retailers' excise taxes; see § 81.804) 25 (pistols, revolvers and certain other firearms; see § 81.803) and 29 (Manufacturers' excise taxes; see § 81.802) of the Internal Revenue Code impose certain excise taxes from which exemption is available if the taxable articles are sold for the use of the United States.

§ 81.893 *Exemption under Treasury Decision 5114.* In accordance with Treasury Decision 5114 dated 27 January 1942, articles are exempt from taxes imposed by Chapter 25 or 29, where such articles are used or incorporated by the purchaser as material in the manufacture or production of, or a component part of, an article which is to be furnished to the United States Government: *Provided,* That (a) the price of the article does not include a tax on the sale or transfer thereof under Chapter 25 or 29 of the Internal Revenue Code, (b) the article is included at such tax-free basis in the price of the article in which it is incorporated and (c) satisfactory evidence of the exemption is furnished by tax exemption certificate (see § 81.828) With respect to prime contracts or purchases made 1 March 1943, and purchases made by subcontractors on or after that date, see policies outlined in § 81.897.

§ 81.894 *When sales deemed for use of United States.* An article is deemed to be sold for the use of the United States when it is sold (a) to the United States to be utilized by the United States or to be disposed of by the United States to a foreign Government, or (b) to a Government contractor or subcontractor (including a supplier) when the article is incorporated in an article sold to the United States or in the building or work constructed, altered, improved or repaired pursuant to a contract with the United States, or (c) to a Government contractor under a cost-plus-a-fixed-fee contract or subcontractor under a cost-plus-a-fixed-fee subcontract where the article is used as equipment, materials

or supplies by the contractor or subcontractor in performing a Government prime contract or in performing a subcontract under such prime contract and payment for the article is made by the United States, whether directly or by reimbursement of the contractor or subcontractor for the cost thereof. With respect to purchases by cost-plus-a-fixed-fee subcontractors of articles to be consumed in the performance of the subcontract (see § 81.395 (c)) tax exemption can be obtained under present rulings of the Commissioner of Internal Revenue only by the issuance of a Form 1034 by an authorized Government officer (see § 81.324). The term "incorporated in" as above refers to any process whereby an article enters into building, work or supplies or a component thereof so as to become a part thereof and is not merely consumed in such production.

§ 81.895 *Special considerations affecting tax exemption of lubricating oil and gasoline.* (a) Lubricating oil or gasoline, when incorporated in a purchase article so as to become a part thereof, constitutes a subsidiary article within the meaning of Treasury Decision 5114, and tax exemption of such oil and gasoline can be obtained pursuant to that Treasury Decision. Thus lubricating oil incorporated as the fluid in hydraulic apparatus constitutes a subsidiary article, where the hydraulic apparatus is purchased as such by the United States under a prime contract or where the hydraulic apparatus is a component part of some other article purchased as such by the United States under a prime contract. However, except as stated in paragraph (b) below, the term "subsidiary article" does not include lubricating oil consumed in the operation of machinery in manufacturing such hydraulic apparatus.

(b) Lubricating oil or gasoline is also a subsidiary article when sold to a prime contractor for use as equipment, material or supplies in the performance of his prime contract, if payment for the lubricating oil or gasoline is made by the United States, and in other cases where it can be shown that the United States clearly receives the benefit of exemption from the tax. Thus, where the prime contract involves the construction of a plant, or the operation and maintenance of a plant, either on the basis of cost-plus-a-fixed-fee or some other basis under which the tax on the gasoline or lubricating oil is not to be included in the cost chargeable to the United States, the gasoline or lubricating oil sold to the prime contractor for use in the performance of such prime contract constitutes a subsidiary article within the meaning of Treasury Decision 5114 and tax exemption of such oil and gasoline can be obtained pursuant to that decision. In such case, the gasoline or lubricating oil is deemed to be incorporated in the subject matter of the prime contract, namely, the plant construction or the plant operation.

(c) Gasoline, lubricating oil and other similar consumable supplies, used under cost-plus-a-fixed-fee contracts are exempt. However, such consumable sup-

plies, when constituting subsidiary articles, as in paragraph (b) above, are only exempt under Treasury Decision 5114 if purchased by a prime contractor. If such consumable supplies are purchased by a cost-plus-a-fixed-fee subcontractor or subsidiary subcontractor, Form 1094 must be used in order to secure the exemption from Federal excise tax.

(d) With respect to prime contracts or purchases made after 1 March 1943, and subcontracts or purchases made by contractors or subcontractors on or after that date, see policies outlined in § 81.897.

§ 81.896 *Exemption rules as to articles subject to tax under Chapters of Internal Revenue Code other than Chapter 25 or 29.* Where any technical service has responsibility for the procurement or purchase of any articles subject to tax under Chapters of the Internal Revenue Code other than Chapter 25 or 29, as for instance Chapter 19, such technical service may prescribe such rules governing the securing of tax exemptions thereunder as it may deem proper.

§ 81.897 *Memorandum of policy, effective as of 1 March 1943, as to Federal excise taxes.* The Under Secretary of War, jointly with the Under Secretary of the Navy, has issued the memorandum dated 4 January 1943, quoted below. The purpose of the policies stated therein is to reduce administrative work caused to Government departments and to contractors with respect to Federal excise tax exemptions and to eliminate confusion which has arisen particularly in connection with purchases, on a tax exempt basis in accordance with Treasury Decision 5114, by fixed price (lump sum) contractors and subcontractors, of articles and supplies for incorporation in or use in connection with supplies or work to be furnished or performed under a prime contract with the Government. The policies outlined in the memorandum have no application whatsoever to state and local taxes or exemptions thereunder or to fixed price (lump sum) prime contracts or subcontracts made prior to 1 March 1943 or to subcontracts or purchase orders thereunder. (The memorandum does not change or have any effect upon the exemption expressly provided by Section 3442 (1) of the Internal Revenue Code under which contractors manufacturing taxable purchase articles may obtain subsidiary articles tax exempt in the manner provided in that Section and applicable regulations see § 81.813.) The memorandum follows:

POLICY AS TO FEDERAL EXCISE TAX EXEMPTIONS—TO BECOME EFFECTIVE MARCH 1, 1943

The War and Navy Departments adopt the following policies as to the payment of Federal excise taxes and exemptions therefrom, with respect (a) to all contracts executed by the Government after 1 March 1943, and all subcontracts thereunder and (b) to all subcontracts made after 1 March 1943 under cost-plus-a-fixed-fee prime contracts, regardless of when the prime contracts were executed. Certain terms used in this memorandum are defined in Note 1 below. The purpose of these policies is to reduce administrative work caused to Government Departments and to contractors with respect to Federal excise tax exemptions and to avoid

the complications which have arisen in connection with purchases on a tax exempt basis in accordance with Treasury Decision 5114 by fixed price (lump sum) contractors and subcontractors.

1. The Government may make direct purchase of articles subject to Federal excise taxes ("purchase articles") on a price basis which either includes or excludes such taxes. In general, it will be War and Navy Department policy to make such direct purchases on a tax exclusive basis except where administrative convenience makes tax inclusive purchasing preferable.

2. In general, fixed-price (lump-sum) contractors, subcontractors, suppliers and materialmen will not be authorized to purchase "construction articles" "subsidiary articles" or articles used or consumed in the performance of the prime contract or subcontract, on a tax-exclusive basis pursuant to Treasury Decision 5114, and no tax exemption certificates will be issued in respect thereof.

3. A prime contractor under a cost-plus-a-fixed-fee or cost prime contract, or any cost-plus-a-fixed-fee or cost subcontractor thereunder, may purchase any articles subject to Federal excise taxes ("construction articles" "subsidiary articles" or articles used or consumed in the performance of such prime contract or subcontract) on a price basis which either includes or excludes such taxes: *Provided*, That in general purchases on a tax exclusive basis shall be made by a cost-plus-a-fixed-fee subcontractor only where there is no fixed-price contractor intervening between such subcontractor and the prime contractor. Tax exemption certificates will be issued where purchases are made on a tax-exclusive basis pursuant to the policy announced in this paragraph. In general, it will be War and Navy Department policy to have such cost-plus-a-fixed-fee contractors and cost-plus-a-fixed-fee subcontractors make such purchases on a tax exclusive basis except where administrative convenience makes tax inclusive purchasing preferable. The term "cost contract" includes any contract provision on a cost basis and any contract for special additional facilities or emergency plant facilities of the Government-ownership type or substantially in the form approved by the Advisory Commission to the Council of National Defense and published in the FEDERAL REGISTER on October 19, 1940 (5 F.R. 4147, No. 205).

4. Exceptions to the policies prescribed in this memorandum may be authorized by the War or Navy Departments in order to facilitate procurement.

5. Bidders and contractors will be advised of the policies herein set forth as promptly as possible, so that they may make plans, fix prices and prepare cost analyses consistently with such policies.

6. The policies herein contained have no application to state and local taxes. These policies will likewise not necessitate any change in the policies applicable to fixed-price prime contracts and subcontracts executed prior to March 1, 1943, and subcontracts thereunder.

Dated this 4th day of January, 1943.

ROBERT P. PATTERSON,
Under Secretary of War.
FORRESTAL,
Under Secretary of the Navy.

[NOTE 1. This note in the statement of policy refers to the definitions set out in § 81.891.]

(a) *Changes effected by memorandum of policy.* (1) Fixed price (lump sum) prime contracts made on or after 1 March 1943 for the acquisition by the War Department of articles subject to Federal excise taxes ("purchase articles") shall in general be made on a price basis

which excludes such Federal excise taxes. The chief of any technical service may authorize any contract or class of prime contracts to be made on a price basis which includes such Federal excise taxes.

(2) Fixed price (lump sum) prime contractors under contracts made on or after 1 March 1943 and subcontractors under them will not in general be authorized to purchase "subsidiary articles" (§ 81.891) or articles used or consumed in the performance of the prime contract on a tax exclusive basis pursuant to Treasury Decision 5114.

(3) Where the prime contract with the Government is on a cost-plus-a-fixed-fee basis, regardless of the date of the execution of the prime contract, a fixed price (lump sum) subcontractor thereunder whose subcontract is made on or after 1 March 1943 will not be authorized to purchase "subsidiary articles" or articles used or consumed in the performance of the prime contract or subcontract, on a tax exclusive basis pursuant to Treasury Decision 5114.

(4) Cost-plus-a-fixed-fee prime contractors and cost-plus-a-fixed-fee subcontractors acting under them (where no lump sum contractor intervenes between the prime contractor and the cost-plus-a-fixed-fee subcontractor) will normally purchase articles, which are subject to Federal excise tax, on a tax exclusive basis.

(b) *Issue of tax exemption certificates.* Except as provided in § 81.897 (c), no tax exemption certificate will be issued by any officer or employee of the War Department or pursuant to Treasury Decision 5114 in a manner inconsistent with the policies provided in §§ 81.897 and 81.897 (a). Nothing in these regulations, however, requires any contractor or subcontractor to forego any Federal excise tax exemption to which he may be entitled otherwise than under Treasury Decision 5114 (see, for example, Sec. 3442, IRC). Where contractors are entitled to any such exemption, contracting officers should take precautions to see that prices under lump sum contracts are fixed after giving due consideration to the effect of such exemption (see § 81.813).

(c) *Variations from policy by chief of any technical service.* The chief of any technical service may authorize variations (consistent with applicable tax exemption laws and tax regulations) from the policies set forth in § 81.897, in any case or class of cases where he finds that such action is necessary to facilitate procurement. Any variations so authorized will be reported at once in writing to the Director, Purchases Division, Headquarters, Army Service Forces. (Variations authorized by § 81.897 (e) need not be so reported.)

(d) *Documents to be consistent with policy.* The chief of each technical service will make necessary changes in existing bid forms, specifications, and instructions relating to bids and evaluation of contracts to carry out the policies set forth in the memorandum quoted in § 81.897. Great care should be exercised in drawing contracts and purchase orders to make certain that their provisions reflect accurately the intention of the parties with respect to taxes and

that they are consistent with the policies above mentioned.

(e) *Exception to tax policy with respect to radio apparatus, parts and similar items.* In some instances contractors have experienced difficulty in ascertaining whether particular items and parts of certain specialized military and naval equipment fall within the category of articles enumerated in section 3404, Internal Revenue Code (see § 81.802 (c)) Accordingly, as an exception to the tax policy set forth in § 81.897 (see par. (c) above) contracting officers are given authority to make prime contracts by the terms of which the prime contractor will be permitted to make purchases, on a basis exclusive of tax, of articles which are or may be subject to the tax imposed by section 3404 or section 3444 (so far as it relates to articles enumerated in section 3404) Internal Revenue Code, whether such articles (1) constitute subsidiary articles, or (2) are acquired by the prime contractor for transfer by him to the United States as purchase articles. With respect to any such purchases, the prime contractor may be authorized to issue tax exemption certificates in accordance with Treasury Decision 5114 and subject to its limitations.

(f) *Taxable articles manufactured by the prime contractor and included in a purchase article as a component part thereof.* The tax policy set out in §§ 81.897 and 81.897 (a) is not intended to prevent the Government from buying purchase articles on a basis exclusive of any taxes on component parts of such purchase articles where such component parts (1) have been manufactured by the prime contractor himself and (2) have been included in the purchase article by such manufacturer himself. Buying such purchase articles from prime contractors on a basis exclusive of any tax imposed with respect to such component parts pursuant to the provisions of Internal Revenue Code, Section 3444, is consistent with the above mentioned tax policy.

[Procurement Reg. 9]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

LABOR

In § 81.965 paragraph (a) is amended and paragraphs (d) (e) (f) and (g) are added.

§ 81.965 *Exceptions*—(a) *Shipbuilding stabilization agreement.* The Secretary of Labor on February 25, 1943, pursuant to Executive Order 9248, issued an order determining that the provisions of Executive Order 9240 shall not apply after March 2, 1943, to the shipbuilding and ship repair industry.

The Secretary's order is based on a finding that the Zone Standards Agreements for the Shipbuilding and Ship Repair Industry, and the Pacific Coast Repair Agreements, approved by the Government departments and agencies concerned with shipbuilding and ship repair work, are operating satisfactorily to stabilize overtime practices in the industry. The exemption is not limited,

however, to companies which are parties or subject to these wage stabilization agreements, but is applicable to the entire shipbuilding and ship repair industry.

The shipbuilding and ship repair industry, for the purposes of the Secretary's order, includes generally construction, conversion, outfitting, and repair of any floating marine structures, including floating drydocks. Many preliminary processes and the manufacture of many parts and products which are eventually used in the building of a ship are, however, not included. For example, the manufacture of prefabricated parts in steel mills or sawmills is not included in the industry.

The construction, conversion, outfitting, and repair activities which are considered within the shipbuilding and ship repair industry are those which are performed in the water, in drydocks, in basins, on ways for launching, or on the premises of a shipyard or boatyard. The exemption covers all employees of companies which are engaged in such activities, including maintenance, clerical and technical employees, and including also employees who may be assigned to work away from the shipyard such as draftsmen employed by the shipyard and temporarily stationed in the office of an independent drafting concern, working on plans for the shipyard. However, employees of "uptown shops" are not within the exemption.

(d) *Sugar Processing Industry.* The Secretary of Labor on March 24, 1943, pursuant to Executive Order 9248, issued an order determining that in the case of an employer engaged in the processing of sugar beets or sugar cane into sugar (but not refined sugar) or into syrup, the provisions of section 1A (1) of Executive Order 9240 (requiring the payment of double time compensation on the seventh consecutive day of a regularly schedule workweek) shall not apply to his employees in any place of employment where he is so engaged.

(e) *Fish Processing Industry.* The Secretary of Labor on June 7, 1943, pursuant to Executive Order 9248, issued an order determining that the provisions of Executive Order 9240 shall not apply to employees engaged in the processing of fish, including the canning and reduction thereof, and operations incidental thereto, in the States of Washington, Oregon, and California, and in the Territory of Alaska.

(f) *Fruit and Vegetable Packing and Canning Industries.* The Secretary of Labor on August 25, 1943, pursuant to Executive Order 9248, issued an order determining that in the case of an employer engaged in the first processing of, or in canning or packing, perishable or seasonal fresh fruits and vegetables, the provisions of Executive Order 9240 shall not apply to his employees in any place of employment where he is so engaged.

(g) *Milk Processing Industry.* The Secretary of Labor on October 22, 1943, pursuant to Executive Order 9248, issued an order determining that in the case of an employer engaged in the first processing of milk, whey, skimmed milk, or cream into dairy products, the provisions

of Executive Order 9240 shall not apply to his employees in any place of employment where he is so engaged.

[Procurement Reg. 12]

PART 81—PROCUREMENT OF MILITARY SUPPLIES AND ANIMALS

RENEGOTIATION AND PRICE ADJUSTMENT

Section 81.1241 is amended as follows:

§ 81.1241 *Effect of articles.* Both articles divide performance under the contract into specified periods for the purpose of adjusting the contract price. Under § 81.360 (a) the original contract price is exempt from statutory renegotiation for the first period of performance, but under § 81.360 (b) the price for the first period will be adjusted at the end of that period and appropriate credit or refund made, and this adjusted price may be exempted from statutory renegotiation by the contracting officer, as hereafter described. Under both articles the contracting officer and contractor will negotiate at the end of each period on the basis of cost experience and other data, and the contracting officer, at his discretion, may exempt the price so fixed from statutory renegotiation, if he believes that the cost data are sufficiently accurate and that the price is fair to the Government and will not result in excessive profits to the contractor.

[Procurement Reg. 15]

PART 88—TERMINATION OF CONTRACTS

TERMINATION OF CONTRACTS FOR THE CONVENIENCE OF THE GOVERNMENT

Section 88.15-112 is added as follows:

§ 88.15-112 *Requirement to expedite "hardship cases"* It is War Department policy to expedite settlement of all terminated contracts and subcontracts and to give special administrative priority to further expedite "hardship cases" as defined below.

(a) *Definition of a "hardship case"* A "hardship case" is any unsettled termination case judged by the contracting officer, or such other officer as may be designated by the chief of the technical service concerned or by higher authority, to be a situation where (1) the termination has resulted in rendering the contractor or subcontractor financially unable to carry on normal manufacturing or business operations either in the performance of other Government contracts or civilian business, or the termination has resulted in placing the contractor or subcontractor in imminent danger of bankruptcy; and (2) the contractor or subcontractor would probably be financially able to carry on normal operations or to avert bankruptcy if the amounts due it in the settlement of its terminated contract were immediately ascertainable and payable; and (3) the contracting officer, or the officer designated, determines that neither Government nor commercial financing is practically available to the contractor or subcontractor to the extent necessary to alleviate its financial situation.

(b) *Procedure.* (1) When a contractor or subcontractor makes a request to the

contracting officer for special administrative priority, claiming a "hardship case" the contracting officer, or the officer designated, will make whatever investigation is practicable under the circumstances and consistent with the necessity for speed. The investigating officer, will set forth his judgment with respect to the above in a memorandum for file.

(2) If it is judged in accordance with the above that the case is not a "hardship case" expedited treatment over other termination cases is not required and the contractor may, in the judgment of the contracting officer, be so notified.

(3) If the case is judged in accordance with the above to be a "hardship case" the contracting officer, as well as accounting personnel, property disposal personnel, the settlement advisory section and others engaged in settling the contract or subcontract will give special administrative priority to the settlement of the contract or subcontract, until the necessary partial payment or final payment has been made. In carrying out this special administrative priority, contracting officers are authorized to accelerate and, in matters not involving established policy, to vary normal administrative procedures within reasonable limits, provided that in their judgment the interest of the Government is not thereby adversely affected.

(c) *Expediting settlements other than "hardship cases"* Nothing in the preceding paragraphs of this section shall be construed to prohibit a contracting officer from expediting the settlement of any contract or subcontract at a greater rate than other contracts, when in his opinion it is advisable to do so.

In § 88.15-320 paragraph (a) is added as follows:

§ 88.15-320 *Service of termination notice.* * * *

(a) *Prompt inspection and acceptance of completed articles.* Promptly after giving the contractor notice of termination of a contract, the contracting officer will take steps to inspect and accept all completed articles which comply with the provisions of the contract and which do not represent unreasonable anticipation of production schedules, and will approve payment of the contract price therefor, unless the contractor and the contracting officer agree on other disposition thereof.

Section 88.15-325 paragraphs (c) (2) and (d) are amended and paragraph (c) (3) is added as follows:

§ 88.15-325 *Termination and settlement of subcontracts.* * * *

(c) *Settlement of subcontracts.* * * *

(2) (1) It is necessary to expedite the settlement of subcontracts. In the settlement of fixed-price supply contracts, contracting officers will authorize prime contractors to settle their terminated subcontracts and purchase orders wherever (a) the settlement agreement will call for the payment of not more than \$10,000 without deducting disposal credits, (b) the contracting officer is satisfied that the prime contractor will give adequate reviews to subcontractors' statements of charges and to subcontractors'

proposals for retention or sale of property allocable thereto, and (c) all the property allocable to the terminated portion of the subcontract or purchase order, the cost of which is included in the statement of charges, will be retained or disposed of by the prime contractor or the subcontractor and credited at fair and reasonable values. Clause (c) above is subject to the exception, however, that, if the prime contractor or subcontractor is unable to obtain what the prime contractor considers a fair and reasonable price for part or all of the property, taking into full consideration the difficulties to be encountered in the shipment and handling of small amounts of property if delivered to the Government, then the prime contractor may make special arrangements with the contracting officer for transfer of title and delivery to the Government of such unsold property. The authorization may be given in connection with fixed-price supply contracts containing either the uniform termination article (§§ 81,324 and 88.15-901) or the old standard article set forth in § 88.15-901a.

(ii) The following additional provisions are applicable:

(a) Similar authorizations should also be extended by contracting officers to subcontractors at any tier under the same conditions, if the number of subcontracts justifies the authorization.

(b) Authorizations given to the prime contractor or to subcontractors should exclude authority to settle claims of subcontractors which are affiliated with the authorized contractor.

(c) No authorization may be given in connection with the settlement of terminated subcontracts or purchase orders under cost-plus-a-fixed-fee prime contracts.

(d) In the cases where the type of authorization permitted by this subparagraph (2) has been granted, the contracting officer will from time to time make selective reviews of the settlements so made by the prime contractor or the subcontractor receiving the authorization, to determine whether the prime contractor or subcontractor is carrying out adequate reviews and fair settlements, and whether the authorization should remain outstanding.

(e) When contractors act under authorization granted to them pursuant to this subparagraph (2) the settlement agreement should bear an appropriate approval, signed by a representative of the contractor authorized to execute the same. Such approval in substantially the following form is authorized:

The undersigned certifies that it has examined, or caused to be examined, to an extent which it considers adequate in the circumstances, the statement of charges of its within named supplier, and that in its opinion the within settlement is properly allocable to the terminated portion of prime contract with the Government No. W-----, is fair and reasonable, was negotiated in good faith, and is not more favorable to said supplier than one which the undersigned would make if reimbursement by the Government were not involved. The undersigned certifies that it has no knowledge to doubt the reasonableness of the settlements with more remote suppliers or to doubt that the charges for them are allocable to said con-

tract. The undersigned shall not be deemed to have made any representations with respect to the more remote suppliers' claims or the settlement thereof other than those expressed in this certificate.

On the basis of the foregoing, the within settlement is approved pursuant to authorization dated -----, 194-----. All the property allocable to the terminated portion of the subcontract or purchase order, the cost of which was included in the statement of charges, has been retained or disposed of, and credited at what the undersigned considers to be fair and reasonable values.

(Name of Contractor)

By-----
(Authorized Representative)

(f) Settlements made by a contractor (prime or sub) with a subcontractor in accordance with this authorization will be recognized for the purposes of the uniform termination article (§§ 81,324 and 88.15-901) and of the old standard termination article (§ 88.15-901a) in the absence of fraud on the part of the contractor. Any settlements made by the subcontractor with his suppliers (and included in the settlement between the prime contractor and the subcontractor) in accordance with this authorization will be similarly recognized in the absence of fraud on the part of the prime contractor.

(g) The provisions of § 88.15-220, relating to reviews of termination settlements are not applicable to settlements approved in accordance with this authorization.

The foregoing provisions of this subparagraph (2) supersede the memorandum to the Commanding Generals of the Army Air Forces and Army Service Forces from the Under Secretary of War, dated 4 March 1944, subject: "Subcontract Settlements"

(3) The contracting officer ordinarily should not require that settlements made by subcontractors with second tier and more remote subcontractors and suppliers be submitted for his prior approval, although he may do so and he may give such approval in any proper case when it is requested. Such settlements should usually be approved after they have been made unless in particular instances the settlements appear to have been made in bad faith. The contracting officer in requiring and granting approval of settlements of subcontracts, particularly those made with second tier and more remote subcontractors, should act reasonably, without unnecessary formality and with recognition of the fact that, as a practical matter, it is impossible for him to attempt to scrutinize such settlements in detail, except in cases where he has cause to doubt the good faith or reliability of the contractor (or other person claiming through him) making the settlement.

(d) *Action to be taken by prime contractor with respect to settlement of subcontracts.* The prime contractor to carry out his functions in connection with the settlement of subcontracts must arrange to see:

(1) That his subcontractors and suppliers stop work. (A form of suggested notice to them is set out in § 88.15-912 (b))

(2) That they are requested to state promptly whether there will be any termination charges (as a result of the termination of their subcontracts) and if so that they are directed to file, and file seasonably, Inventory Schedules, Contractor's Own Charges Schedules, and Contractor's Settlement Proposals, on the appropriate Standard Forms set forth in §§88.15-937 (a) and 88.939 (c) inclusive, in accordance with the instructions set forth in §§ 88.15-403 and 88.15-939 (d)

(3) That they are advised of the basis upon which they may obtain partial payments (see § 88.15-502.)

(4) That they arrange a proper program of disposal of property acquired for the performance of their subcontracts (see §§ 88.15-325 (c) and 88.15-350)

(5) That the statements of subcontractors are adequately reviewed (see §§ 88.15-431 to 88.15-435, inclusive)

(6) That a proper settlement of each subcontract and purchase order is negotiated with all possible speed (see § 88.15-325 (a)) and promptly presented to the contracting officer for approval, where such approval is required.

Section 88.15-351 through paragraphs (a) (b) and (d) is amended as follows:

§ 88.15-351 *Inventory*. Obtaining an inventory of property on hand is the first step in proceeding to dispose of property acquired or produced for the performance of the terminated portion of the contract. The Standard Inventory Schedules for use by prime contractors and subcontractors, Forms C-1, C-2, and C-3, are set forth in paragraphs (a) to (c) inclusive in § 88.15-939. The General Instructions for use of all the Standard Forms are set forth in § 88.15-403, and the Special Instructions for Description of Inventory in Standard Forms C-1, C-2, and C-3 are set forth in paragraph (d) of § 88.15-939.

(a) *Basis of pricing inventory*. Instructions for completing the cost data of inventories appear on Standard Forms C-1, C-2, and C-3. Cash discounts, trade discounts, special rebates, and similar price reductions should be reflected either in the detailed cost data or as a separate deduction.

(b) *Inventory should include bids for contractors' or subcontractors' property which they are willing to retain*. Usually the most effective method of making property available for other essential war work is to have the contractor or subcontractor take it over and use it himself or dispose of it (see § 88.15-361). Accordingly columns have been provided in Standard Forms C-1, C-2, and C-3 for offers by the prime contractor or subcontractor filing the forms, in which may be shown the items which he wishes to retain and the prices offered therefor.

(d) *Copies*. The contracting officer should advise the contractor of the number of copies of Standard A, B, and C Forms that will be required for use of the Government in a particular case, and the contractor should supply this information to his subcontractors and suppliers. Contractors and subcon-

tractors will in addition prepare as many additional copies of the Forms for their own use as they may deem necessary. The paper on which the Forms are prepared can be used for reproduction by liquid process duplicating machines.

In § 88.15-355 paragraph (a) is added.

§ 88.15-355 *Retention of property by prime contractor at less than cost.*

(a) *Diversion of property or orders to other contracts*. (1) It is the policy of the War Department to encourage contractors and subcontractors so far as possible to divert to other war production all materials, equipment, and supplies which have become excess by reason of the termination of a contract or subcontract. If notice of termination of any contract to which such property is diverted is thereafter given, the contractor is entitled in the settlement of this contract to reimbursement for the property so diverted to the extent that the property is properly allocable to this contract and is within the reasonable quantitative requirements of the entire contract. Thus, where the cost of such property was not included in the settlement of the original terminated contract, or where the cost was included but the contractor retained the property at an agreed value, the cost or agreed value, as the case may be, together with any charges properly applicable thereto, may be included in the termination settlement of the contract to which such property was diverted.

(2) Where a saving to the Government may be effected, contractors and subcontractors should divert property from a terminated contract to a continuing contract in accordance with subparagraph (1) above even if it necessitates the cancellation of orders which have already been placed for materials, equipment, or supplies under the continuing contract. If notice of termination of the continuing contract is subsequently given, the reasonable cost to the contractor of cancelling these orders may be included in the termination settlement as part of the cost of materials applicable to the terminated portion.

(3) Similarly, it is the policy of the War Department to encourage the transfer of orders for materials, equipment, supplies and services from contracts or subcontracts being terminated to continuing contracts or subcontracts where a saving to the Government may be effected and where the property or services covered by the orders transferred will be property allocable to the continuing contract and within the reasonable quantitative requirements of the entire contract. Where the transfer of an order from a contract being terminated to a continuing contract necessitates the cancellation of orders under the continuing contract, the cancellation charges thereon may be included in the settlement of the contract being terminated.

Section 88.15-376 is amended as follows:

§ 88.15-376 *Property to which the Government has security title by virtue of provisions of contract govern-*

ing partial payment. Property to which the Government has security title by virtue of provisions of a contract article governing partial payments of the type set forth in §§ 81.330 and 81.331 may be disposed of in termination proceedings pursuant to the provisions of the new uniform termination article (§§ 81.324, 83.15-901) or the old standard termination article (§§ 88.15-901a) and this Procurement Regulation 15, irrespective of whether subparagraph (d) is contained in the partial payment article as authorized by §§ 81.330, 81.331 and 81.331a. In approving the disposition of such property to or through the contractor, care will be exercised to protect the interest of the Government or of assignees as provided in § 88.15-350 (d).

Preparation and Review of Contractors' and Subcontractors' Accounting Statements and Proposals for Settlement: Accounting Guides to a Negotiated Settlement

Section 88.15-400 is amended as follows:

§ 88.15-400 *Summary of action to be taken with respect to presentation of contractor's statements and proposals for settlement*. The following principal steps will be taken to bring about the settlement and payment of amounts, if any, due to the contractor and his subcontractors and suppliers in connection with the termination settlement:

(a) An initial conference will be held with the contractor at or about the time that the termination notice is sent (see § 88.15-322). At this conference the general outlines to be followed in making the settlement will be negotiated and a definite program for its completion will be worked out in detail.

(b) The contractor will file the appropriate Standard Forms referred to in § 88.15-402, in accordance with the instructions set forth in §§ 88.15-403 and 88.15-939 (d)

(c) The various subcontractors will file with their immediate purchasers similar appropriate Standard Forms. In any instance where the settlement of a subcontract is likely to be complicated, the preparation of the Standard Forms should usually be the subject of a conference between the prime contractor or the subcontractor and his immediate supplier.

(d) Each contractor and subcontractor will review, through his own personnel, the statements presented by his immediate subcontractors and suppliers (see §§ 88.15-431 to 88.15-435 inclusive) and will negotiate settlements with them, subject to the approval of the contracting officer where such approval is required.

(e) The contracting officer will utilize the services of the Government accounting personnel in connection with the settlement to the extent that he deems desirable in the particular case. In this connection special attention is invited to the fourth paragraph of the memorandum of the Under Secretary of War dated 10 February 1944 set forth in § 88.15-422. Any report requested of Government accounting personnel (see § 88.15-424) and the comments and recommendations therein contained, will

be regarded as advisory only and will not bind or control the discretion of the contracting officer.

Section 88.15-401 is amended as follows:

§ 88.15-401 Negotiated settlement compared with a formula settlement. The preparation of accounting data and of a proposal for settlement are designed to facilitate the negotiation of a settlement of the amount due in connection with the termination of the contract. Such a negotiated settlement is authorized by paragraph (c) of the new uniform termination article for use in lump sum supply contracts (§§ 81.324, 88.15-901) and in the old standard article (see § 81.15-901a). If such a settlement cannot be negotiated between the contracting officer and the contractor, then, under the termination article, settlement will be made in accordance with the formula contained in paragraph (d) of both the new uniform article (§ 81.324) and the old standard article (§ 88.15-901a). A negotiated settlement can be made more expeditiously than a formal settlement and results in more prompt payment of the amounts owing to contractors and subcontractors. The method of settlement by negotiation, therefore, is to be regarded as the primary and more satisfactory method of settlement. Settlement by formula will be a secondary method and will be resorted to as provided in § 88.15-560.

Sections 88.15-402 to 88.15-411, inclusive, are rescinded and the following §§ 88.15-402 to 88.15-407 are substituted therefor:

§ 88.15-402 Standard forms. Standard forms have been adopted governing (a) Contractor's Settlement Proposal, Forms A-1, A-2, A-3 and A-4 (set out in § 88.15-937 (a), (b), (c) and (d)), (b) Contractor's Own Charges Schedule, Forms B-1 and B-2 (set out in § 88.15-938 (a) and (b)), and (c) Inventory Schedule, Forms C-1, C-2 and C-3 (set out in § 88.15-939 (a), (b) and (c)). These forms are for use by prime contractors and subcontractors alike. The terms "subcontractor" and "supplier" are used interchangeably to refer to such persons in all tiers, and include materialmen.

§ 88.15-403 General instructions for use of standard forms. The following general instructions are applicable to the use of the standard forms referred to in § 88.15-402:

GENERAL INSTRUCTIONS FOR USE OF STANDARD FORMS IN PRESENTING SETTLEMENT PROPOSALS ARISING FROM TOTAL OR PARTIAL TERMINATION OF FIXED PRICE SUPPLY CONTRACTS

(a) *Instructions applicable to all forms—*
(1) *General policy regarding use of standard forms.* (i) As a means of assisting prime and subcontractors in the preparation of settlement proposals and of expediting the review of such proposals, the War Department has provided standard forms for general use.

(ii) These forms are to be used in connection with all fixed price supply contracts terminated after 15 May 1944. In exceptional cases, if the forms fail to present the essential facts or are not sufficiently ap-

plicable, contracting officers may authorize some other method of presentation on forms specially designed for the purpose. Contractors having contracts terminated prior to 15 May 1944 should also use the forms, where proposals have not yet been prepared on other forms. All subcontractors should use the standard forms, to the greatest extent practicable.

(iii) Contracting officers are authorized to permit the omission of data called for by the standard forms in particular instances to the extent that such data are not applicable, are not reasonably obtainable, or are not deemed necessary for the adequate substantiation of proposals for settlement or for disposal of property and to require additional data when necessary for settlement.

(iv) Information should be supplied in accordance with the requirements set forth on the forms. Failure to do this may result in delayed settlements.

(v) The forms are designed to present information required for settlement of terminated contracts as well as for disposal of property resulting from such terminations. In connection with property disposal, contractors and contracting officers will be guided by the general policy that, without delaying the final settlement, surplus raw materials and work in process should be disposed of finally, to the extent practicable, promptly after termination so that delivery of property or passing of title to the Government will be unnecessary. Where the settlement proposal is less than an amount to be prescribed from time to time in regulations, all property involved should normally be finally disposed of so that no delivery or passing of title to the Government is involved.

(2) *Types of standard forms provided.* (1) The following outline indicates the individual forms provided and when they are to be used:

Where settlement proposal, before disposal credits, is \$10,000 or over—long form procedure. Form A-1, Contractor's Settlement Proposal—Summary Statement. This statement is supported by a schedule of the contractor's own charges to date of termination B-1 or B-2. Form B-1 Contractor's Own Charges Schedule—If contractor is presenting his charges on an inventory basis. Form B-2 Contractor's Own Charges Schedule—If contractor is presenting his charges on a total cost basis. The "B" schedule is supported by Inventory Forms. Form C-1 Raw Materials, Purchased Parts and Supplies. Form C-2 Work in Process. Form C-3 Jigs, Tools, Dies, Fixtures, etc.

Where settlement proposal, before disposal credits is under \$10,000—combination form procedure. One Combination Statement Form may be used. Form A-2, if contractor is presenting his proposal on the inventory basis. Form A-3, if contractor is presenting his proposal on a total cost basis.

Where settlement proposal is under \$500. The Short Form A-4 may be used.

(ii) Even though a particular settlement proposal, before disposal credit is under \$10,000 the contractor may use the "C" schedules if he finds them more appropriate, or he may use the entire long form procedure, if he prefers.

(3) *Inventory vs total cost methods for presenting proposals.* (1) Under the inventory method, the costs allocable to the work done on the uncompleted portion of the contract plus profit, if any, are presented in the proposal. This method should be followed, wherever practicable.

(ii) Under the total cost method, the cost applicable to all work done on the contract are summarized, plus profit, if any, and deduction is made for payments made or to be made for completed units. This method should be used only when the inventory method is not practicable.

(4) *Cost data presented in standard forms.*

(1) In presenting all cost data on standard forms the contractor should be guided by the Statement of Principles for Determination of Costs Upon Termination of Government Fixed Price Supply Contracts (§ 88.15-481) issued by the Joint Contract Termination Board, together with any further interpretations which may subsequently be issued.

(ii) It is of special important that adequate explanations be submitted as to the methods followed in allocating common items of inventory, common claims of suppliers, indirect factory expense, and general administrative expense.

(5) *Finished units on hand at date of termination.* (1) Normally prime contractors will obtain payment for finished units at the contract price and such units will not be reported on inventory forms.

(ii) Subcontractors may not in all cases be permitted to obtain payment through regular billing procedure for finished units on hand at date of termination. If such finished units can properly be included in the settlement proposal under the existing contractual arrangements, they should be reported as follows:

Contractors using combination form procedure. List and describe in Inventory Schedule provided on Form A-2 or A-3.

Contractors using long form procedure. Use a separate page of Form C-1 with headings appropriately modified.

(6) *Inventories.* (i) In filling out the inventory schedules, it is permissible to lump small quantities of items under a "Sundry" caption with a general description of the type of items included, where the aggregate amount involved does not warrant greater detail. As a general rule, the cost of the items included under the "Sundry" caption should not total more than 20% of the total cost of the particular inventory classification or \$1,000—whichever is less.

(ii) If the proposal is submitted on the "Inventory" basis, no item of property for which the contractor does not propose to make a charge need be listed. If, however, the contractor seeks any profit on such items, the basis of such a charge must be clearly set forth.

(7) *Miscellaneous instructions.* (1) A separate set of forms should be submitted for each contract terminated unless grouping of several contracts of the same contractor for settlement purposes is approved by the contracting officer.

(ii) All certificates must be signed by authorized representatives of the contractor. Only one executed certificate is required for each form or schedule—irrespective of the number of pages—unless additional certificates are requested by the contracting officer.

(8) *Other applicable regulations; War Department contracts.* (1) The general procedures for the handling of terminated War Department fixed price supply contracts are contained in this Procurement Regulation No. 15. Instructions as to the accounting review of termination settlements by Government personnel are contained in TM 14-320, Termination Accounting Manual for Fixed-Price Supply Contracts.

(ii) These regulations should be consulted by contractors as further guides as to the nature of the data to be presented in these standard forms.

(b) *Instruction applicable only to long form procedure—(1) Time of presenting individual forms.*—

(1) The following plan may be followed, to the extent practicable:

(a) Submit "C" Inventory Schedules as quickly as possible to facilitate disposition of inventory. Cost data should be completed to the extent practicable, without unduly delaying submission of forms. However, cost information is particularly needed for prop-

erty disposal purposes in connection with property listed on the C-1 form.

(b) Submit "B" Contractor's Own Charges Schedule supported by "C" schedules containing cost data so that the accounting review of these charges can be started.

(c) Submit "A" Contractor's Settlement Proposal—

Summary statement which is the basis for the negotiation of a final settlement.

(ii) All of above forms and schedules may, however, be filed at one time. In some cases the "C" schedules can be filed first and then the "B" schedule and "A" form be filed together.

(2) *Inventory schedules.* (i) Where any inventory schedule requires the use of two or more sheets, the entire heading need not be repeated on the second and subsequent sheets. Only the contractor's name and the Government contract number, need be repeated, plus the required page number information.

(ii) Inventory schedules listing Government owned property should be submitted only for property disposition purposes and should not be filed as a part of the Settlement Proposal. "Contract Owned" inventory includes all property for which reimbursement may be claimed even though security title may have passed in connection with partial or progress payments.

(iii) Special instructions for describing inventory in column 2 of all "C" forms have been prescribed to facilitate property disposition and to comply with the requirements of the various property disposal agencies. These instructions are attached as Appendix A (see § 88.15-939 (d)). Additional instructions and administrative interpretations may be given from time to time through contracting officers.

§ 88.15-404 *Special instructions applicable to Forms C-1, C-2 and C-3.* Special Instructions have been adopted for the description of inventory in Forms C-1, C-2 and C-3, and are set out in § 88.15-939 (d) immediately following these forms.

§ 88.15-405 *Penalties for false certification.* Contractors and subcontractors, in executing the certificates included in the Standard Forms, are subject to penalties for any false certification. (See 18 U. S. C. 80.)

§ 88.15-406 *Prompt submission of proposed settlements with subcontractors.* Proposed settlements with subcontractors, except those which the contractor is authorized to approve finally pursuant to § 88.15-325 (c), should be submitted to the contracting officer with the appropriate Standard A Forms (and B Forms except as otherwise indicated) from time to time as promptly as it is possible to do so.

§ 88.15-407 *Documentary evidence in support of contractor's statement.* War Department requirements as to documentary evidence, such as are in force with respect to cost-plus-a-fixed-fee contracts, are not applicable to negotiated termination settlements of fixed price supply contracts. In the case of settlements by negotiation, no such documentary evidence is to be submitted to the disbursing officer. Contractors and subcontractors, however, are held to the standards of good commercial practice as to possession and maintenance of records, and should preserve all pertinent records and supporting papers so that the Government can make such inspection of

them as it deems necessary. In paragraph (h) of the new uniform termination article (§§ 81.324, 88.15-901) a requirement of preservation of such records for three years has been established. It should be remembered that when a fixed price supply contract is completed, the contractor is not ordinarily required to prove his costs under the contract, except possibly in connection with renegotiation proceedings, and even these are usually conducted on an "over-all" basis for each contractor. The contractor should therefore not be required to state his costs in unreasonable detail in connection with termination proceedings. There is no justification for obliging a contractor to maintain an otherwise unnecessarily elaborate cost accounting system merely because of the possibility that his fixed-price contracts may be terminated for the convenience of the Government.

In § 88.15-421 paragraph (b) is amended as follows:

§ 88.15-421 *The Termination Accounting Manual.* * * *

(b) *Termination Accounting Manual not applicable to formula settlements.* The Termination Accounting Manual (T. A. M. par. 1113) does not prescribe audit procedures for settlement made through the use of the formula set forth in paragraph (d) of either the old standard termination article (see § 88.15-901a) or of the new uniform termination article (§§ 81.324, 88.15-901), as contrasted with settlements made on the negotiated basis pursuant to paragraph (c) of such termination articles. Procedures for formula settlements will be determined by the chief of the technical service concerned consistently with this regulation (PR 15) and with accounting methods prescribed by the Office of the Fiscal Director, Headquarters, Army Service Forces. The cost principles set forth in § 88.15-480 and following sections will be applied in making formula settlements. Prompt written notice will be given to the Contract Termination Branch, Readjustment Division, Headquarters, Army Service Forces (through the chief of the technical service) of any settlement which is to be made in whole or in part on a formula basis but action by the chief of the technical service with respect to such settlement will not be delayed to await any action upon the report. Such report will contain a full statement of the issues remaining unsettled where a partial settlement has been effected (see §§ 88.15-535 and 88.15-560)

In § 88.15-424 paragraph (e) is amended as follows:

§ 88.15-424 *Nature of accounting review.* * * *

(e) *Expediting partial payments.* Paragraph (g) of the new uniform termination article (§§ 81.324, 88.15-901) provides that "the Government shall make partial payments and payments on account, from time to time, of the amount to which the contractor shall be entitled under this Article" and the old standard termination article (§ 88.15-

901a) contains a similar provision in paragraph (i) It is the duty of accounting personnel to facilitate such partial payments in every proper manner. For example, in appropriate cases a brief preliminary office review may suffice as a basis for the authorization of partial payment by the contracting officer.

Sections 88.15-430 to 88.15-437 are rescinded and §§ 88.15-431 through 88.15-435 and § 88.15-437 are substituted therefor:

§ 88.55-431 *Responsibility of contractors and subcontractors to review claims of subcontractors and suppliers.* It is the primary responsibility of each contractor and subcontractor to review or examine in an appropriate manner all statements of charges and settlement proposals submitted by his immediate subcontractors and suppliers, arising out of the termination. The problem which he then faces is similar to that faced by Government personnel with respect to the statement of charges and settlement proposal of the prime contractor. Each contractor and subcontractor should advise his immediate subcontractors and suppliers that the statements of charges submitted by them may be audited by Government auditors. The subcontractor and supplier is thus put on notice that his statement of charges and settlement proposal will be used by his purchaser in compiling the latter's settlement proposal for submission either directly or indirectly to the Government.

§ 88.15-432 *Standard of care applicable to review.* In making such review or examination, the contractor and the subcontractor will be held to the same degree of care that a business man would employ in the conduct of his own affairs, but will not be required to warrant the accuracy of the statements contained in the papers so reviewed or examined.

§ 88.15-433 *Office review of supplier's statement of charges and settlement proposal.* The contractor or subcontractor charged with the duty of making any such review or examination will at least cause an office review to be made, by qualified accounting personnel in his employ, of each statement of charges and settlement proposal submitted by his immediate subcontractors and suppliers. He should, in each such case, give special attention to the matters listed in § 88.15-424 (b)

§ 88.15-434 *Report of accounting personnel.* Each contractor or subcontractor will have his accounting personnel furnish a written report of each office review and will upon request make a copy thereof available to his immediate purchaser and to Government personnel.

§ 88.15-435 *Appropriate extent of examination beyond an office review.* (a) It is the responsibility of each contractor and subcontractor to determine in the first instance what examination, if any, beyond an office review should be made by him of any proposed settlement with any of his immediate subcontractors and suppliers. In making this decision the following should be considered:

(1) The amount and complexity of the proposed settlement.

(2) The report of the office review.

(3) Available reports of independent public accountants.

(4) Any information available from personnel familiar with operations under the subcontract.

(b) If it is determined that any further examination should be made, the following are illustrative of the steps which may then be taken:

(1) The subcontractor or supplier may be requested to submit additional data or explanations in writing.

(2) The contractor or subcontractor may have his accounting personnel visit the supplier's plant to discuss the statement of charges, with such reference to the accounting records as may be appropriate.

(3) An audit may be made by qualified accounting personnel in accordance with the procedures outlined in the Termination Accounting Manual.

§ 88.15-437 *Investigation by Government personnel of subcontractors' and suppliers' claims.* Although it is, in the first instance, the duty of each contractor or subcontractor to review or examine the statements of charges and settlement proposals submitted by his immediate subcontractors and suppliers, the Government fully reserves the right to make such additional investigations as it may deem proper. As a practical matter, the Government must rely in a great majority of instances upon the review of a particular subcontractor's or supplier's claim made by the reviewing contractor or subcontractor, and the contracting officer and Government accounting personnel will be warranted in doing so in the absence of circumstances coming to their attention pointing to the necessity of special investigation of particular subcontractors' or suppliers' claims, or showing incompetent or inadequate review. All reviewing contractors and subcontractors should call attention to any special circumstances relating to the propriety of the claims of their immediate subcontractors and suppliers. The contracting officer and Government accounting personnel should establish such programs for (a) examining subcontractors' and suppliers' claims and (b) appraising the character of the review given by the prime contractor to the claims of his immediate subcontractors and suppliers, as may be necessary to protect the interest of the Government.

Section 88.15-440 is deleted.

§ 88.15-440 *Form of certificate of subcontractors' charges on termination.* [Deleted] See § 88.15-937.

In § 88.15-443 paragraph (c) is amended as follows:

§ 88.15-443 *Standard termination article (§ 81.324) provisions for reimbursement of the contractor* * * *

(c) *Uncompleted portion of the contract-formula settlement.* Under paragraph (d) of the old standard termination article, (§ 88.15-901a) and in the new uniform termination article (see §§ 81.324, and 88.15-901), if the contract-

ing officer and the contractor agree upon a negotiated settlement pursuant to the applicable termination articles, the Government, without duplication of any other payments made pursuant to the termination article or prior to giving notice of the termination of the contract, shall compensate the contractor in accordance with the formula set out in paragraph (d) of the applicable article. Attention is invited to §§ 88.15-535 and 88.15-560 which discuss the possibility of partial negotiated settlements.

In § 88.15-444 paragraph (a) is amended as follows:

§ 88.15-444 *The Contract Article; limitations on reimbursement.* * * *

(a) *Maximum payments.* Under paragraph (g) of the old termination article (§ 88.15-901a) the payments to be made under the article, when added to "the sum of all amounts previously paid under the terminated contract, shall not exceed the total contract price" adjusted as provided in paragraph (g) in the event that the contract contains an article providing for price adjustment or an escalator clause. A somewhat similar limitation applicable to formula settlements is found in paragraph (d) of the new uniform termination article (see §§ 81.324 and 88.15-901). Even under the new uniform termination article no negotiated settlement will cause total payments under the contract (other than reimbursement of post termination expenses) to exceed the contract price, except with the written approval of the Director, Readjustment Division, Headquarters, Army Service Forces.

Section 88.15-446 is rescinded.

§ 88.15-446 *Alternate methods of calculating the contractor's own costs applicable to uncompleted portions of the contract for purposes of an accounting guide:* [Rescinded]

Section 88.15-447 is amended as follows:

§ 88.15-447 *Treatment of disposal credits.* Disposal credits may arise either from the retention of items by the contractor or subcontractor or from the sale of property to others. The total amount of such credits will be deducted in arriving at the amount of the Settlement Proposal. (See § 88.15-937 (a) (b) (c) and (d))

Section 88.15-535 is amended as follows:

§ 88.15-535 *Where prime contractor cannot settle with one or more subcontractors.* Where the prime contractor is unable to effect a settlement, which the contracting officer will approve (where such approval is required) with one or more subcontractors, the settlement agreement between the Government and the prime contractor may exclude the amounts due to such subcontractors from the negotiated settlement, leaving to later determination the question of the payment to be made to the prime contractor with respect to such subcontracts. In appropriate cases, with the written approval of the officer or employee of the War Department in charge of the pro-

curement office in which the settlement is being administered, acting personally or through a representative designated for the purpose, the Government in the settlement agreement with the prime contractor may assume and agree to pay the obligation of the prime contractor with respect to such subcontracts, so far as related to the uncompleted portion of the terminated prime contract. Each such agreement to assume such an obligation shall provide that the amount to be paid under such assumption of liability shall not exceed a stated amount and, where appropriate, will contain an assignment of all rights of the prime contractor relating to such obligation. This amount will be determined at a figure sufficiently low so that the total payments under the terminated prime contract will not exceed any maximum limit set for payments under the applicable termination article (see §§ 81.324 and 88.15-444 (a)). In the event of such an assumption of the prime contractor's obligation, the settlement agreement shall include suitable provisions requiring the contractor (a) to give prompt notice to the contracting officer of the commencement of any litigation with respect to the obligation, and (b) to permit the Government to assume the defense of such litigation as a condition of the Government's liability (see § 88.15-321 (g)). Similar arrangements may be made, with the written consent of the prime contractor and of all intervening subcontractors, where a subcontractor of any tier cannot make settlement with one or more subcontractors of the next tier below him. A written report of each agreement entered into pursuant to this section will be made through channels to the Director, Readjustment Division, Headquarters, Army Service Forces.

Section 88.15-550 is amended as follows:

§ 88.15-550 *Relation of termination to statutory renegotiation.* The settlement of terminated contracts will not be delayed pending completion of renegotiation proceedings. However, the following points must be considered in reaching settlement agreements:

(a) The Statement of Principles for Determination of Costs upon Termination of Government Fixed Price Supply Contracts provides that the following should not be included as an element of cost:

Cost which, as evidenced by accounting statements submitted in renegotiation under section 403 of the Sixth Supplemental National Defense Appropriation Act, 1942, as amended, were charged off during a period covered by a previous renegotiation, may not be subsequently included in the termination settlement if a refund was made for such period, or to the extent that such charging off is shown to have avoided such refund.

(b) In some cases contractors are willing to waive or otherwise release any claim for payment of costs and profit thereon to which they may be entitled as a result of termination of contracts. The signing of such a waiver will not prejudice whatever rights the contractor has to include such costs in accounting statements submitted in renegotiation. It should be pointed out to contractors,

however, that the waiver of payment must be made within the contractor's fiscal year if the applicable costs are to be included in accounting statements submitted in renegotiation for that year. Profit consideration in renegotiation with respect to that segment of production represented by the costs on contracts terminated will generally be dependent on the extent and character of the manufacturing contribution represented by those costs.

(c) Contracting officers and accounting personnel will take full advantage of accounting and cost information in the possession of the Price Adjustment Board or section charged with renegotiation dealings with a contractor whose contract has been terminated and will keep that board or section fully informed and make available to it the information developed in connection with the termination settlement.

Section 88.15-560 is amended as follows:

§ 88.15-560 *Where settlement by negotiation proves impossible; formula settlement.* (a) Where settlement by negotiation of the amount due with respect to the contract (or any portion as to which settlement by negotiation is permitted) proves to be impossible, settlement will be made by formula. Contracting officers will take action promptly to make settlement by formula wherever a negotiated settlement is being unreasonably delayed by the contractor or seems unlikely to be effected within a reasonable time because of inaction by the contractor. Such action will be pressed with special vigor where the interests of subcontractors may be adversely affected by delay of the prime contractor in acting on settlements with his subcontractors.

(b) Resort to a complete formula settlement may in some instances be avoided in part by (1) limiting the formula settlement to any separable issues which are in dispute and (2) negotiating a partial settlement agreement covering all clearly separable issues as to which fair agreement can be reached without unreasonable concessions to the contractor (see also in this connection § 88.15-535). This course, however, should not be pursued unless exhaustive and diligent effort has been made to negotiate a complete settlement of all the matters arising in connection with the termination. Even then, partial settlement should be employed cautiously and no partial settlement should be made if such a settlement will prejudice the Government's interests in the light of the issues left unsettled. The chiefs of the technical services may authorize the execution of such partial settlement agreements either in specific cases or by general rule or delegation of authority. As a general rule, partial settlements covering particular items of the contractor's proposal should not be made during the course of negotiations, since such partial settlements may embarrass the Government's negotiating position as to a final settlement. This general rule, however, is not applicable to agreements approving subcontract settlements or approv-

ing dispositions of property and credits arising therefrom.

(c) Where a settlement by formula is to be made of the whole or any part of the amount due in connection with a contract in process of termination, the contracting officer will give the contractor not less than fifteen (15) days written notice by registered mail to produce on or prior to a stated date his written evidence bearing upon the determination of the amount due, including such vouchers, verified transcripts of books of account, affidavits, audit reports and other documents, as the contractor may wish to submit or as the contracting officer in his discretion may require. If the contractor wishes to present oral testimony or if the contracting officer wishes testimony presented in behalf of the Government or by independent experts or to examine persons whose affidavits or reports have been submitted by the contractor, in the discretion of the contracting officer a hearing may be held. If such a hearing is held, the contractor shall be given due notice in writing. The contracting officer may cause such accounting and other investigations and audits to be made as he may deem appropriate. Ordinarily, an investigation will be made on all issues which the negotiations reveal to be in dispute and such additional documents and data may be required as the contracting officer in his discretion considers necessary in the particular case. It is not intended, even in connection with a formula settlement (see §§ 88.15-407, 88.15-421 (b)) that the chief of the technical service shall require the contractor to furnish detailed evidence, vouchers and other data to the extent ordinarily required in cost-plus-a-fixed-fee contracts. The purpose in making investigation and in directing the submission of evidence should be to require the contractor to establish by proof, satisfactory to the contracting officer the substantial facts as to the amount owed to him. The burden of proof is upon the contractor. The nature of the additional data to be furnished will depend upon the situation in the particular case and upon the character of the issues remaining in dispute. Generally, photostatic or other copies of such documents and records as the contracting officer may require will be sufficient for the purposes of the contracting officer and for this reason originals should not be required except where the authenticity of particular documents is in dispute. In all cases the contractor should be given full opportunity to submit within a reasonable time such additional documents, records and other evidence as he may deem appropriate to support his claim.

(d) After a review of the additional accounting information prepared by his own office (see § 88.15-421 (b)) and any additional data or evidence furnished by the contractor, the contracting officer will make administrative findings of fact and a determination on the issues still in dispute and will transmit a copy of such findings and determination to the contractor by registered mail. In this communication the contracting officer should also refer the contractor to the

provisions of his contract giving him any right of appeal which may exist (see § 81.326). Such determination shall be based upon the applicable formula in the termination article in the particular contract and shall comprehend the following items (without duplicating amounts included in partial settlements arrived at through negotiation)

(1) A summary of the costs to be paid under the formula settlement. Such costs should ordinarily be summarized in substantially the same manner as the summary shown on Standard Form A-1 (§ 88.15-937 (a)) with the detailed supporting data shown in the summary on Standard Form B-1 (§ 88.15-938 (a)) or on Standard Form B-2 (§ 88.15-938 (b)) whichever is applicable. Such summary of costs, however, may be in such form as the contracting officer deems appropriate in the particular case.

(i) When the costs are presented on the "inventory basis" the figures on the cost summary should be supported by an inventory list. Where the inventory is comprised of more than three pages, a reasonable analysis only will be presented. This analysis (which should not require more than one or two pages) should show the description, quantity, prices (if appropriate) and extensions of the important classifications of inventory. For example, raw material may be listed by major groupings, and principal purchased components may be briefly described. Work in process will be listed to show the dollar amounts by departments or other appropriate classifications.

(ii) When the cost summary is presented on the "total cost basis" each major element of cost on the summary should be supported by an appropriate short analysis or schedule of one or two pages. This analysis in respect to direct material will show to the extent practicable the several major classes as indicated by the contractors' records, such as steel, copper, lumber, etc., subdivided as to grade for the major elements. Such a breakdown should seldom include more than 15 or 20 items. Direct labor may be summarized by plant operations, production centers or other appropriate classifications, if the contractor's accounting system so provides or if such an analysis can be readily obtained. Other direct charges if important, may be succinctly analyzed. Usually indirect factory expenses will be reflected in not more than 25 or 30 major accounts. The basis of allocation to the contract being terminated should be clearly described. A similar schedule should be submitted for administrative expenses and any other major groups shown on the cost summary if and to the extent deemed appropriate by the contracting officer.

(2) A statement of the amount allowed by the contracting officer by way of profit. If the contract contains the new uniform termination article (§§ 81.324, 88.15-901) this item of profit should show separately (i) the amount allowed with respect to the cost of articles or materials not processed by the contractor, and (ii) the amount allowed with respect to other costs of the contractor. If the contract

contains the old standard form of termination article (see § 88.15-901a) the contracting officer will include a statement of his estimate of the profit which would have been realized on the uncompleted portion of the contract if the contract had been completed and his determination of the percentage of completion of the uncompleted portion of the contract, as well as the amount of profit allowed with respect to the work done on the uncompleted portion of the contract.

(3) A supporting analysis of disposal credits, if substantial or if they cannot be appropriately explained in the summary, segregated as to those arising from property retained by the contractor and those arising from sales to outsiders. In no event is it expected that such analysis will require more than two or three pages.

(4) A list of all settlements with immediate (first tier) subcontractors and suppliers with the name and address of each subcontractor and supplier and the amount of each settlement as approved or authorized by the contracting officer.

(5) A schedule of settlement expenses (sometimes referred to as post-termination expenses) including the cost of preserving and protecting the property. This schedule will show the major items by classification followed by a description where necessary to clarify the figures and should seldom exceed one page.

(6) The total amount found to be due to the contractor. (Any amounts payable to the contractor in connection with a partial negotiated settlement should be listed separately for purposes of information.)

(7) In addition to the accounting statements and schedules enumerated above, there should be furnished the following supplemental or collateral data:

(i) The administrative accounting reports to the contracting officer by Government accounting personnel.

(ii) Copies of correspondence directly bearing on the findings of the contracting officer.

(iii) An appropriate certificate by the contracting officer supporting his findings of fact and stating that the amount of the termination settlement agreement is in his judgment just and reasonable.

(e) In connection with a formula settlement, settlements with subcontractors and suppliers made with the approval of the contracting officer, prior or subsequent to the breakdown of negotiations will not be reexamined and the cost of such settlements will be reimbursed to the contractor under the applicable termination article as part of the formula settlement. Similarly, other action taken by the contractor prior or subsequent to the breakdown of negotiations in reliance upon the written approval of the contracting officer in connection with the termination settlement, e. g., dispositions of property, will be treated as final in connection with the formula settlement.

(f) If the contractor does not take an appeal from the decision of the contracting officer within the time set forth in the Disputes article of the contract (see

§ 81.326) the administrative findings of fact and determination of the contracting officer made in accordance with paragraph (d) above shall thereupon become the determination of the War Department with respect to the amount due to the contractor in connection with the termination or so much thereof as is dealt with in such determination.

(g) In the event of an appeal by the contractor from the decision of the contracting officer, the contracting officer will transmit to the appropriate appeals agency a narrative statement of the action, relevant to the issues raised by the appeal, taken prior to the appeal. He may in his discretion include such schedules, office reviews, audit reports and records as he deems appropriate. He will also transmit to the appeals agency a copy of his administrative finding and determination together with such other documents and papers as the rules of the appeals agency may require. At the present time most such appeals will be to the War Department Board of Contract Appeals (see §§ 81.318d to 81.318f) although in some contracts made prior to the formation of that Board, appeals lie to the chief of the technical service concerned. The burden of proof as to the amount due rests upon the contractor. Upon a determination by the appropriate appeals agency, such determination shall thereupon become the determination of the War Department with respect to the amount due to the contractor in connection with the termination or so much thereof as is dealt with in such determination. In the event that the contractor does not accept the decision of the appropriate appeals agency, he remains free to prosecute any claim, which he may have and as to which the decision of the appeals agency is not final, without further action on the part of the War Department.

(h) The contracting officer shall retain in the files of the procurement office to which he is attached or in the office of the chief of the technical service, as the chief of the technical service may direct, a file containing copies of all written evidence and other data relied upon by him

in making his administrative findings of fact and determination, except that original books of account and other original papers and documents may be returned to the contractor upon the contractor's agreement to preserve the same available for examination for a period of not less than three years from the date of final settlement.

(i) The chief of the technical service will notify the Director, Readjustment Division, Headquarters, Army Service Forces, of each such appeal which is taken either to the chief of the technical service, the War Department Board of Contract Appeals or any other appeals agency.

(j) (1) Notwithstanding proceedings have been commenced to make settlement by formula, the contracting officer, unless the chief of the technical service otherwise directs, may make or authorize a negotiated settlement with the contractor at any time prior to the time when the contracting officer has administratively determined the amount due on account of the formula settlement by sending to the contractor the communication referred to in paragraph (d) above.

(2) If the contracting officer's determination is, by the terms of the contract, subject to review by the Secretary of War, or his duly authorized representative, and if the contractor perfects his right to such review, the contracting officer unless the chief of the technical service otherwise directs, may make or authorize a negotiated settlement at any time prior to final action on such review (see § 81.308f)

In § 88.15-936 paragraphs (a) (b) and (c) are rescinded.

§ 88.15-936 Lump sum contractors.

- (a) Exhibits. [Rescinded]
- (b) Exhibit 1. [Rescinded]
- (c) Exhibit 2. [Rescinded]

Section 88.15-937 is added as follows:

§ 88.15-937 Contractor's settlement proposal forms—(a) Standard Form A-1. Contractor's Settlement Proposal: Summary Statement.

Form No. A-1
Read all instructions before
preparing this form

[Actual size 8 1/2" x 14"]

Budget Bureau approval No. 49-R177
Expiration date: 31 July 1944

CONTRACTOR'S SETTLEMENT PROPOSAL

SUMMARY STATEMENT

(Form A-2 or A-3 may be used when total proposal is less than \$10,000 before disposal or other credits)

Name of your Firm		Check one	
Address (Street) (City) (State)		<input type="checkbox"/> This settlement proposal is applicable to a prime contract with the Government.	
If monies payable under the contract have been assigned, show name of assignee:		<input type="checkbox"/> This settlement proposal is applicable to subcontract or purchase order..... (Identify) with:	
		*Insert name and address of contractor from whom you received Notice of Termination.	
Effective date of termination	Government contract No.	Government agency	Items contracted for

Schedule A-1 b
LOST TERMINATION CHARGES

Item	Explanation	Amount	Do not use this column

W D A G O Form No 242-18 April 1944

Schedule A-1 c
SETTLEMENTS WITH SUBCONTRACTORS

Name of subcontractor or date of schedule previously submitted	Item	Total on order at date of termination		Quantity of actual or proposed settlement	Do not use this column
		Quantity	Amount \$		

Schedule A-1 d
OTHER CHARGES

Item	Explanation	Amount	Do not use this column

Schedule A-1 e
PARTIAL PAYMENTS ADVANCE OR PROGRESS PAYMENTS AND OTHER CREDITS

Date	Explanation	Amount	Do not use this column

SUMMARY

	\$	(Do not use this column)
1 Contractor's own charges—per Schedule B 1 or B 2—See Instruction 3		
2 Adjustments—Schedule A-1 a—See Instruction 4		
3 Adjusted amount	\$	
4 Post termination charges—Schedule A 1 b—See Instruction 5		
5 Settlements with subcontractors—Schedule A 1 c—See Instruction 6		
6 Other charges—Schedule A 1 d		
7 Total charges	\$	
8 Disposal credits—See Instruction 7		
9 Other credits—Schedule A-1 e—See Instruction 9		
10 Partial payments—Schedule A-1 e		
11 Advance or progress payment—Schedule A-1 e—See Instruction 8		
12 Total credits	\$	
13 Net settlement proposal	\$	
14 Contract price of finished units not otherwise billed—See Instruction 10		
15 Disposal credits applicable to finished units		
16 Net charge for finished units	\$	
17 Net settlement proposal including charge for finished units	\$	

CERTIFICATE

Own Charges. The undersigned certifies that, to the best of its knowledge and belief, the summary of charges and supporting schedules and explanations have been prepared from the books of account and records of the undersigned in accordance with recognized commercial accounting practices; that they include only those charges allocable to the terminated portion of this contract; that the charges as stated are fair and reasonable; and that they have been prepared with knowledge that they will, or may, be used by contracting officers acting in behalf of the United States as the basis of settlement with the undersigned or with others.

Subcontractors' Charges. The undersigned certifies that it has examined, or caused to be examined, to an extent which it considered adequate in the circumstances, the claims of its immediate suppliers (exclusive of charges arising from termination claims filed against such immediate suppliers by their suppliers) as summarized in Item 6. That in its opinion, the settlements of its immediate suppliers' own charges are fair and reasonable, said charges are allocable to the terminated portion of this contract, and that settlements were negotiated in good faith, and are not more favorable to its immediate suppliers than those which the undersigned would make if reimbursement by the Government were not involved. The undersigned certifies that it has no knowledge to doubt the reasonableness of the settlements with more remote suppliers or to doubt that the charges for them are allocable to this contract. The undersigned shall not be deemed to have made any representations with respect to the immediate and more remote suppliers' claim or the settlement thereof other than those expressed in this certificate.

Chief Accounting Officer

By _____ (Name of contractor)

(Signature)

(Title)

(Date)

Note.—This paper on which this form is printed can be used for reproduction by liquid trustees duplicating machines.

Schedule A-1 a
ADJUSTMENTS IN FORM NO 1 OF D-2

Item	Explanation	Amount per this form	Revised amount	Increase	Decrease	Do not use this column

circumstances, it is necessary only to list the totals of schedules previously submitted. Subcontractors' set off items not previously submitted should then be listed in detail to bring the total amount of this schedule (A-1-e) into agreement with the amount listed as item 5 in the summary.

7 Disposal Credits.—The amount shown here should represent the total of the individual disposal credits listed on the inventory schedules. Each inventory sheet should be totaled separately and a listing of the page totals should be prepared to show the source of the total (Line 8 of the Summary) used on the summary.

8. Advance payments.—Attach copy last report covering advance payments account, if any, bringing account transactions to current date. Where state credit is on a total cost basis, any payments made for such items after the filing of the Form No. B-2 should be indicated.

9. Subcontractors.—This item may include on line 14 any amounts applicable to finished units shipped at date of termination but not otherwise billed. In that case, the inventory and any applicable disposal credits should be listed on a separate sheet of the C-1 Form with the headings appropriately modified. The total of these disposal credits should be shown on line 15 of the Summary.

General Instructions for preparation of Settlement Proposals and for the use of these forms should be procured from the Government representative or contractor from whom the termination notice was received.

INSTRUCTIONS
1. This Form No. A-1 should be prepared as soon as the contractor can complete his net settlement proposal. Where schedules provided do not provide adequate space, attach schedules in similar form.

2. Contractor's Own Charges.—Contractor should attach latest copy of Contractor's Own Charges (Form B 1 or B 2) as filed with the contractor or Government representative who rendered Notice of Termination. Contractor's Settlement Proposal copies of inventory schedules showing all disposal credits should also be attached.

3. Adjustments.—Schedule A 1 should be used to explain all adjustments made by contractor to items included in attached Form B 1 or B 2.

4. Post Termination Charges.—Should be listed in reasonable detail in Schedule A 1 b with appropriate explanation.

5. Settlements With Subcontractors.—This item includes all settlements with subcontractors. Subcontractors' claims may be submitted as soon as they are examined and settlements negotiated. In such cases, the settlements should be listed on a schedule made up with the same headings as shown in Schedule A 1-c. Each such schedule with subcontractors' proposals attached must be accompanied by a certificate as to the examination made by the contractor, and the opinion of the contractor as to the reasonableness of the proposals. The type of certificate to be presented should conform to the applicable portion of the certificate shown on this Form No. A-1. In preparing Schedule A-1 c under such circumstances, it is necessary only to list the totals of schedules previously submitted. Subcontractors' set off items not previously submitted should then be listed in detail to bring the total amount of this schedule (A-1-e) into agreement with the amount listed as item 5 in the summary.

(b) Standard Form A-2 Contractor's settlement proposal; Combination state ment; inventory basis

Form No. A 2
Read all instructions before preparing this form

[Actual size 8 1/4 x 14 1/2]
CONTRACTOR'S SETTLEMENT PROPOSAL
COMBINATION STATEMENT INVENTORY BASIS
(To be used only when total proposed is less than \$10 000 before disposal or other credits)

Name of your firm _____
Address _____ (Street) _____ (City) _____ (State) _____
If monies payable under the contract have been assigned show name of assignee: _____

Check one:
 This settlement proposal is applicable to a prime contract with the Government.
 This settlement proposal is applicable to subcontract or purchase order (Identify) with: _____

*Insert name and address of contractor from whom you received Notice of Termination _____

Government agency _____
Government contract No _____
Items contracted for _____

Budget Bureau approval No 40-R.181
Expiration date: 31 July 1944

SUMMARY

	Amount	Do not use this column
1 Raw materials, purchased parts and supplies—per Schedule No. A-2-a—See Instruction 3.	\$	
2 Work in process—per Schedule No. A-2-a—See Instruction 3:	\$	
2a Materials	\$	
2b Labor	\$	
2c Indirect factory expense	\$	
3 General and administrative expense—See Instruction 4.	\$	
4 Other charges—per Schedule No. A-2-b—See Instruction 5	\$	
5 Total. (explain calculation in Schedule No. A-2-c)	\$	
6 Total.	\$	
7 Settlements with subcontractor—per Schedule No. A-2-d	\$	
8 Post termination charges—per Schedule No. A-2-e	\$	
9 Total charges.	\$	
10 Partial or advance payments—per Schedule No. A-2-f	\$	
11 Settlement proposal before disposal credits	\$	
12 Disposal credits—per Schedule No. A-2-a	\$	
14 Net settlement proposal	\$	
15 Contract price of finished units not otherwise billed—See Instruction 6	\$	
16 Disposal credits applicable to finished units	\$	
17 Net charge for finished units	\$	
18 Net settlement proposal including charge for finished units	\$	

CERTIFICATE

Own charges. The undersigned certifies that, to the best of its knowledge and belief, the summary of charges and supporting schedules and explanations have been prepared from the books of account and records of the undersigned in accordance with recognized commercial accounting practices; that they include only those charges allocable to the terminated portion of this contract; that the charges as stated are fair and reasonable; and that they have been prepared with knowledge that they will, or may, be used by contracting officers acting on behalf of the United States as the basis of settlement with the undersigned or with others.

Subcontractors' charges. The undersigned certifies that it has examined, or caused to be examined, to an extent which it considers adequate in the circumstances the claims of its immediate suppliers (exclusive of charges arising from termination claims filed against such immediate suppliers by their suppliers) as summarized as item 8, that, in its opinion, the settlements of its immediate suppliers' own charges are fair and reasonable, and charges are allocable to the terminated portion of this contract, and said settlements were negotiated in good faith, and are not more favorable to its immediate suppliers than those which the undersigned would make if reimbursement by the Government were not involved. The undersigned certifies that it has no knowledge to doubt the reasonableness of the settlements with more remote suppliers or to doubt that the charges for them are allocable to this contract. The undersigned shall not be deemed to have made any representations with respect to the immediate and more remote suppliers' claims or the settlement thereof other than those expressed in this certificate.

Chief Accounting Officer:

By _____ (Signature)
_____ (Name of contractor)
_____ (Title)
_____ (Title)

NOTE: The paper on which this form is printed can be used for reproduction by liquid process duplicating machines

Schedule No. A 2-d SETTLEMENTS WITH SUBCONTRACTORS—LINE 8 OF SUMMARY

Name of subcontractor	Item	Total on order at date of termination		Quantity canceled applicable to contract settlement	Amount of actual or proposed settlement	Do not use this column
		Quantity	Amount \$			

Schedule No. A 2-o POST TERMINATION CHARGES—LINE 9 OF SUMMARY

Item	Explanation	Amount	Do not use this column

Schedule No. A 2-f PARTIAL OR ADVANCE PAYMENTS—LINE 11 OF SUMMARY

Date	Explanation	Amount	Do not use this column

INSTRUCTIONS

1. This Form No. A 2 is to be prepared by the contractor as soon as cost information required in the summary can be determined.
2. If space provided in these schedules is not sufficient, attach additional sheets, using the same headings.
3. Inventory should be prepared in Schedule No. A-2-a by Raw Materials, Purchased Parts, and Supplies and Work in Process, and separate cost sheets should agree with amounts shown on Lines 1 and 2 of Summary. Explanations should be attached describing the methods followed in computing costs as shown in Schedule No. A-2-a and attached to this Summary.
4. An explanation should be attached as to the basis of allocation and calculation of the amount of general and a final invoice expenses applicable to the inventory; include in Other Charges (Line 4 of Summary and Schedule A 2 b) all costs not previously included.
5. Subcontractors may include on the inventory amounts applicable to finished units completed in case of termination but not otherwise billed. In that case, the inventory and any application of special credits should be filed in Schedule A-2-b. The term of these special credits shall be shown on line 10 of the summary.
6. Settlement proceeds in the case of these forms should be received from the Government representative or contractor from whom the Termination Notice was received.

Schedule No. A 2-a INVENTORIES AT DATE OF TERMINATION—LINES 1 2 AND 13 OF SUMMARY

Description	Quantity	Total cost	Contract for best offer	Disposal credits	Do not use this column

W D A G O Form No 243-18 April 1944

Description	Finished unit information			Information regarding renegotiation
	Number of units	Total amount		
Total per contract..... Less: Units shipped and billed... Units to be shipped and billed... Total billed or to be billed... Units completed but not billed... if any (Line 16 of Summary)... Units covered by termination notice				Were you renegotiated for loss from what Government bought?..... If so, how much?..... Were costs included for purposes of renegotiation in that period excluded from the above Summary?..... If not, explain items not excluded

Schedule No. A-2-b OTHER CHARGES—LINE 4 OF SUMMARY

Item	Explanation	Amount	Do not use this column

Schedule No. A 2 o PROFIT IF ANY—LINE 6 OF SUMMARY

			Do not use this column

Schedule A-3-a INVENTORIES AT DATE OF TERMINATION (See Instruction No 2)

Schedule A-3-b

(c) Standard Form A-3 Contractor's settlement proposal: Combination statement total cost basis

Form No. A-3 Read all instructions before preparing this form Budget Bureau approval No. 49-1180 Expiration date: 31 July 1944

CONTRACTOR'S SETTLEMENT PROPOSAL COMINATION STATEMENT-TOTAL COST BASIS

[To be used only when total proposal is less than \$10,000 before disposal or other credits]

Name of your firm, Address (Street), (City), (State), Check one, This settlement proposal is applicable to a prime contract with the Government.

Effective date of termination, Government contract No, Government agency, Items contracted for

SUMMARY (See Instruction 3) Table with 2 columns: Description and Do not use this column. Rows include Direct materials, Direct labor, Indirect factory expenses, General and administrative expenses, Total contractor's own costs, Total finished units billed or to be billed, Net total contractor's own costs, Settlements with subcontractors per Schedule A-3-d, Post termination charges per Schedule A-3-e, Total charges, Settlement proposal before disposal credits, Disposal credits-per Schedule A-3-a, Net settlement proposal.

CERTIFICATE The undersigned certifies that, to the best of its knowledge and belief, the summary of charges and supporting schedules and explanations have been prepared from the books of account and records of the undersigned in accordance with recognized commercial accounting practices; that they include only those charges allocable to this contract; that the charges stated are fair and reasonable; and that they have been prepared with knowledge that they will, or may, be used by contracting officers acting on behalf of the United States as the basis of settlement with the undersigned or with others.

Chief Accounting Officer, (Signature), (Title), By, (Name), (Title), (Date)

Table with 5 columns: Description, Quantit, Total cost, Disposal credits, Do not use this column

W. D. A. G. O Form No 244 18 April 1944 NOTE.-The paper on which this form is printed can be used for reproduction by liquid process duplicating machines.

FINISHED UNIT INFORMATION Table with 3 columns: Number of copies, Total amount, INFORMATION REGARDING RENEGOTIATION

OTHER CHARGES-LINE C OF SUMMARY Table with 3 columns: Item, Explanation, Amount, Do not use this column

Schedule A-3-0 PROFIT IF ANY—LINE 7 OF SUMMARY

Do not use this column	

Schedule A-3-1 SETTLEMENTS WITH SUBCONTRACTORS—LINE 11 OF SUMMARY

Name of subcontractor	Item	Total on order at date of termination		Quantity canceled or applicable to contract	Amount of actual or proposed settlement	Do not use this column
		Quantity	Amount			

Schedule A-3-2 POST TERMINATION CHARGES—LINE 14 OF SUMMARY

Item	Explanation	Amount	Do not use this column

Schedule A-3-3 PARTIAL OR ADVANCE PAYMENTS—LINE 12 OF SUMMARY

Date	Explanation	Amount	Do not use this column

INSTRUCTIONS

- This Form No. A-3 is to be prepared by the contractor as soon as cost information required in the Summary can be determined.
- If space provided in these schedules is not sufficient, attach additional sheets using the same headings. Inventory on hand at the date of termination should be grouped in Schedule A-3 a by "Raw Materials, Purchased Parts, and Supplies," and "Work in Process." Costs should be shown to the greatest extent practicable for items included in this inventory listing. Subcontractors may also use this schedule for listing finished units on hand at date of termination not to be billed.
- The costs shown in this Summary are those costs incurred which are applicable to the entire contract.

(d) Standard Form A-4

Form No. A-4

Budget Bureau approval No. 40-R180
Expiration date 31 July 1944

(Actual size 8 1/2 x 11)
CONTRACTOR'S SETTLEMENT PROPOSAL
Short Form To Be Used Only When Proposal Is For Less Than \$500

(Name of your firm) (Street address) (City) (State)		Check one: <input type="checkbox"/> This settlement proposal is applicable to a prime contract with the Government. <input type="checkbox"/> This settlement proposal is applicable to a subcontract or purchase order (identify with: _____)
If moneys payable under the contract have been assigned, show name of assignee: _____		*Insert name and address of contractor from whom you received Notice of Termination.
Effective date of termination	Government contract No.	Government agency

SUMMARY OF TERMINATION

Items contracted for	Quantity			Value of order		
	Ordered and billed	Shipped but not billed	Canceled	Ordered and billed	Shipped but not billed	Canceled

Finished units which have been shipped and billed should not be included in the proposed settlement

PROPOSED SETTLEMENT

- (Include only items allocable to the contract and properly to be included in settlement on termination under your contract)
- Contract price of finished units shipped but not otherwise billed. \$ _____
 - Contract price of finished units not shipped (less their fair value). \$ _____
 - Proposed settlement for work in process and materials allocable to contract (explain below) \$ _____
- Total of Proposed Settlement \$ _____

Explain below how you determined the amounts shown on lines 2 and 3 of the above Proposed Settlement. If there are finished goods on hand which are not to be shipped, show both the contract price of such items and the value at which you are willing to keep them in your inventory. Enter the resulting net cancellation charge on line 2. Explain also how you determined the settlement due you for work in process and materials making certain that you have reduced your charge by the fair value of materials or work in process which you are retaining. Enter the net cancellation charge for this portion of the work on line 3 of the above Proposed Settlement.

CERTIFICATE

The undersigned certifies that the above Proposed Settlement includes only charges allocable to the terminated portion of this contract, that the charges and credits explained above are fair and reasonable and that this proposal has been prepared with knowledge that it will, or may be used by contracting officers acting on behalf of the United States as the basis of settlement with the undersigned or others.

Chief Accounting Officer:

By _____ (Signature) _____ (Name of contractor)
 _____ (Title) _____ (Signature)
 _____ (Title) _____ (Date)

W D A G O Form No 251 (27 April 1944)

Section 88 15-938 is added as follows:

§ 88 15-938 Contractor's own charges schedules—(a) Standard Form B-1; Contractor's own charges to date of termination applicable to terminated portion of contract; inventory basis

Form No. B 1
 Read all instructions before preparing this form
 Budget Bureau approved No 49-R179
 Expiration date: 31 July 1944

(Actual size 8 1/2 x 14 1/2)

CONTRACTOR'S OWN CHARGES SCHEDULE
 CONTRACTOR'S OWN CHARGES TO DATE OF TERMINATION
 APPLICABLE TO TERMINATED PORTION OF CONTRACT
 INVENTORY BASIS SUPPORTING SCHEDULE FORM A-1 (LINE 3)

Name of Your Firm _____
 Address _____ (Street)
 _____ (City) _____ (State)

Check One
 This schedule is applicable to a prime contract with the Government.
 This schedule is applicable to subcontract or purchase order _____ (Identify) with:
 *Insert name and address of contractor from whom you received Notice of Termination _____

Government contract No _____ Government agency _____ Items contracted for _____

SUMMARY

	Amount	Do not use this column
1 Raw materials purchased parts and supplies—per Inventory Schedule C-1—See Instruction 3.	\$ _____	
2 Work in process—per Inventory Schedule C-2 and Schedule B 1-a—See Instruction 3.	\$ _____	
3 Tools, dies, fixtures, etc—per Inventory Schedule C-3—See Instruction 3.	\$ _____	
4 General and administrative expenses—per Schedule B 1-b	\$ _____	
5 Other costs—per Schedule B 1-c—See Instruction 4.	\$ _____	
6 Total costs	\$ _____	
7 Profit if any—per Schedule B-1-d—See Instruction 5	\$ _____	
8 Total	\$ _____	

Note.—The paper on which this form is printed can be used for reproduction by liquid process duplicating machines.

CERTIFICATE

The undersigned certifies that, to the best of its knowledge and belief, the summary of charges and supporting schedules and explanations have been prepared from the books of account and records of the undersigned in accordance with recognized commercial accounting practices; that they include only those charges allocable to the terminated portion of this contract; that the charges as stated are fair and reasonable; and that they have been prepared with knowledge that they will, or may be used by contracting officers acting on behalf of the United States as the basis of settlement with the undersigned or with others.

Chief Accounting Officer _____ (Name of Contractor)

By _____ (Signature) _____ (Signature)
 _____ (Title) _____ (Title)
 _____ (Date) _____ (Date)

Schedule No B-1-a INDIRECT FACTORY EXPENSES IN WORK IN PROCESS

In the space provided on reverse or on an attached sheet show in a manner conforming to the contractor's accounting system: (1) Composition of Indirect Factory Expenses Before Allocation to Inventory Show beginning and ending date of period used.

(2) Description of Bases Used in Allocating the Above Indirect Factory Expenses to the Inventory.

(3) Calculation, to the extent practicable of Indirect Factory Expenses Applicable to Inventory in Accordance with Bases Indicated in (2)

GENERAL AND ADMINISTRATIVE EXPENSES

In the space provided on reverse, or on an attached sheet, show information relating to General and Administrative Expenses of the same type as is required in Schedule B 1-a above

Total per contract	Finished unit information		Total amount	Information regarding renegotiation
	Number of units			
Less: Units shipped and billed			\$ _____	Were you renegotiated for last fiscal year? _____
Units to be shipped and billed			\$ _____	Also by what Government agency? _____
Total billed or to be billed			\$ _____	Were costs included for purposes of renegotiation in that period excluded from the above Summary? _____
Units completed but not billed if any (Line 14 of Form A-1)			\$ _____	If not explain items not excluded _____
Units covered by termination notice			\$ _____	

W D A G O Form No 245 18 April 1944

OTHER COSTS

Item	Explanation	Amount	Do not use this column

Effective date of termination	Government contract No.	Government agency	Items contracted for

SUMMARY

	Amount	Do not use this column
1 Direct materials—See Instruction 5	\$	
2 Direct labor	\$	
3 Indirect factory expenses—per Schedule B-2-a	\$	
4 General and administrative expenses—per Schedule B-2-b	\$	
5 Other charges—per Schedule B-2-c—See Instruction 3	\$	
6 Total of contractor's own costs	\$	
7 Profit if any—per Schedule B-2-d—See Instruction 4	\$	
8 Total—costs plus profit, if any	\$	
9 Less: Total finished units billed or to be billed	\$	
10 Amount of charges	\$	

CERTIFICATE

The undersigned certifies that, to the best of its knowledge and belief, the summary of charges and supporting schedules and explanations have been prepared from the books of account and records of the undersigned in accordance with recognized commercial accounting practices; that they include only those charges allocable to this contract; that the charges as stated are fair and reasonable; and that they have been prepared with knowledge that they will, or may, be used by contracting officers acting on behalf of the United States as the basis of settlement with the undersigned or with others.

Chief Accounting Officer:

By: _____
 (Signature) (Name of Contractor)

 (Title) (Signature)

 (Date) (Title)

Schedule No B 2a INDIRECT FACTORY EXPENSES

In the space provided on reverse or on an attached sheet show in a manner conforming to the contractor's accounting system:

- (1) Computation of Indirect Factory Expenses Before Allocation to Contract. Show beginning and ending date of period used.
- (2) Description of Basis Used in Allocating the Above Indirect Factory Expenses to the Contract.
- (3) Calculation, to the Extent Practicable, of Indirect Factory Expenses Allocable to the Contract in Accordance with Bases Indicated in (2)

Schedule No B 2 b GENERAL AND ADMINISTRATIVE EXPENSES

In the space provided on reverse, or on an attached sheet, show information relating to General and Administrative Expenses of the same type as is required in Schedule B 2-a above

Schedule No B 1 d	PROFIT IF ANY	Do not use this column

Use this space for information required in Schedules B 1-a and B 1 b or for other purposes

4. Include in Other Costs (Line 5 of Summary and Schedule B 1-c) all costs to date of termination to uncompleted portion of contract not previously included. Where costs are included for less of useful value of production equipment or facilities of the type specified in Section 1 (f) of the Statement of Principles for Determination of Costs Upon Termination of Government Fixed Price Supply Contracts attach a statement explaining the determination of the charges.

5. In Schedule B-1-d, show the bases and computation of any profit included on line 7 of the summary.

General instructions for preparation of Settlement Proposals and for the use of these forms should be procured from the Government representative or contractor from whom the Termination Notice was received.

INSTRUCTIONS

1. This Form No. B-1 is to be prepared as soon as all cost information on inventory schedules can be completed.

2. When schedules provided are too small attach other schedules following the same form.

3. Inventories listed on lines 1, 2, and 3 should be supported by the Contractor's Schedule's copy of inventory schedules. Where cost information was not available at the time Property Disposition copies of the inventories were filed, such cost information must be subsequently listed on the "Contractor's Schedule" copy.

(b) Standard Form B-2 Contractor's own charges schedule: Contractor's own charges to date of termination applicable to terminated portion of contract; total cost basis

Form No. B 2
 Read all instructions before preparing this form

Budget Bureau approval No. 49-1478
 Expiration date: 31 July 1944

CONTRACTOR'S OWN CHARGES SCHEDULE

CONTRACTOR'S OWN CHARGES TO DATE OF TERMINATION
 APPLICABLE TO TERMINATED PORTION OF CONTRACT

Total Cost Basis
 Supporting Schedule Form A 1 (1 line 1)

Name of Your Firm _____

(Address) _____ (street)

(City) _____ (State)

Check one:
 This schedule is applicable to a prime contract with the Government.
 This schedule is applicable to subcontract or purchase order. (Identify with: _____)

*Insert name and address of contractor from whom you received Notice of Termination

Finished unit information				Total amount	Information regarding renegotiation
		Number of units			
Total per contract.....				\$.....	Were you renegotiated for last fiscal year?..... If so, by what Government agency?..... Were costs and sales included for purposes of renegotiation in that period excluded from summary?..... If not, explain items not excluded.....
Less: Units shipped and billed.....			\$.....		
Units to be shipped and billed....					
Total billed or to be billed (Line 9 of Summary).....			\$.....		
Units completed but not billed, if any.....				\$.....	
Units covered by termination notice.				\$.....	

W. D., A. G. O. Form No. 246
18 April 1944

Schedule No. B-2-c

OTHER CHARGES

Item	Explanation	Column	Do not use this column

Schedule No. B-2-d

PROFIT, IF ANY

	Do Not Use This Column

Use this space for information required in Schedules B-2-a and B-2-b or for other purposes

INSTRUCTIONS

1. This Form No. B-2 is to be prepared as soon as information as to total contract cost can be completed.
2. Where schedules provided are too small, attach other schedules following the same form.
3. Include in Other Charges (Line 5 of Summary and Schedule B-2-c) all other charges applicable to the contract not previously included. Where costs are included for loss of useful value of production equipment or facilities of the type specified in Section 1 (f) of the Statement of Principles for Determination of Costs Upon Termination of Government Fixed Price Supply Contracts, attach a statement explaining the determination of the charges.

4. In Schedule No. B-2-d, show the bases and computation of any profit included in line 7 of the summary.
 5. While the "Contractor's Own Charges Schedule" copies of the Inventory Schedules C-1, C-2, and C-3 do not constitute the basis for the proposed settlement under the total cost basis, this Form B-2 should be supported by those inventory schedules. In the case of Inventory Schedule C-1, the inventory should be priced. In the case of Inventory Schedules C-2 and C-3, the inventory should be priced to the extent practicable.
- General Instructions for preparation of Settlement Proposals and for the use of these forms should be procured from the Government representative or contractor from whom the Termination Notice was received.

Section 88.15-939 is added as follows:

§ 88.15-939 *Inventory schedules*—(a) *Standard Form C-1. Inventory schedule: Inventory applicable to uncompleted portion of terminated contract; raw materials, purchased parts, and supplies.*

[Actual size 8 1/2" x 14"]

NOTE.—The paper on which this form is printed can be used for reproduction by liquid process duplicating machines.

Budget Bureau approval No. 49-R185

Expiration date: 31 July 1944

Form No. C-1

Page _____ Of _____ Pages

This inventory schedule is to be used for
 Property disposition.
 Contractor's own charges schedule (Forms B-1 or B-2).
 Contractor's settlement proposal (Form A-1).

INVENTORY SCHEDULE

Inventory Applicable to Uncompleted Portion of Terminated Contract

RAW MATERIALS, PURCHASED PARTS, AND SUPPLIES OWNED BY CONTRACTOR GOVERNMENT

Read instructions before preparing this schedule

General Instructions for preparation of Settlement Proposals and for the use of these forms with special instructions for description of inventory should be procured from the Government representative or contractor from whom the Termination Notice was received.

Check one:
 This inventory is applicable to a prime contract with the Government.
 This inventory is applicable to Subcontractor Purchase Order _____ (Identify), with: _____
 (Name and address of contractor from whom you received notice of termination)

Name of your firm: _____
 Address: _____
 Location of plant: _____
 Classification of property on this page: _____

Date of inventory _____ Government contract No. _____ Government agency _____

Line No.	Furnish same information you would give supplier if you were ordering this material or part. Include principal vendor's name and catalog number for parts, where practicable. (See special instructions for description of inventory)	Quantity on hand	Unit (pounds, feet, gallons, etc.)	Estimated weight (total)	Cost		Property disposal information							
					Unit	Total	Recommended disposal	OPA ceiling or market price if practicable	Contractor's offer		Disposal credits		Quantity remaining (col. 3 minus col. 12)	This column not to be used by contractor
1		2	4	5	6	7	8	9	10	11	12	13	14	15

W. D., A. G. O. Form No. 247
 18 April 1944

INSTRUCTIONS

1. Preparation of Schedule. The number of copies to be prepared will be specified by the Government representative or contractor from whom the Termination Notice was received. Columns 1 through 11 should be filled in immediately on all copies to the extent practicable without unduly delaying submission of the inventory schedule. Columns 6 and 7 will not be filled in for Government-owned property. The inventory schedules will be used for the following purposes:

Property Disposition Copies are to be mailed to the Government representative named in the Termination Notice (if you are a prime contractor), or to the contractor from whom you received Notice of Termination (if you are a subcontractor) as soon as the inventory information has been entered.

Contractor's Own Charges Schedule Copy is to accompany your charge schedule (Form B-1 or B-2). It will not be necessary to prepare this copy for Government-owned property.

Contractor's Settlement Proposal Copies. One of which is the original, will accompany your Contractor's Settlement Proposal (Form A-1). By this time, such inventory as will be disposed of by your firm will have been sold, retained, or otherwise disposed of and the disposal information entered in columns 12 and 13 as provided in the columnar instructions.

Contractor's File Copy should be maintained for your records showing the same information as the original.

of items properly allocable to the contract, that the quantities are not in excess of the reasonable quantitative requirements of the terminated portion of the contract, and that the offers indicated in column 11 are fair and reasonable in the opinion of the undersigned.

Individual responsible for compiling inventory data submitted in this form:

 (Name of contractor or subcontractor)

By _____
 (Name)

 (Title)

 (Date)

 (Signature)

 (Title)

COLUMNAR INSTRUCTIONS

Column 1—Line Number. Number each entry in sequence. This will facilitate necessary references in case of adjustments, disposal actions, etc.

Column 2—Description. Specific instructions as to the method of listing, and the detail of description will be furnished by the Government representative or contractor from whom the Termination Notice was received.

Columns 6 and 7—Unit and Total Costs. An explanation of your method of computing costs should be attached to the original and to the copy accompanying your cost statement. This explanation should cover

your treatment of transportation and discounts, and should also explain whether "first-in-first-out" or some other method is used.

Column 8—Recommended Disposal. Whenever practicable, give your recommendation for disposal of those items you do not wish to retain. Use following code:

- D—Sell to distributors.
- M—Sell to manufacturers.
- P—Public sale on bids.
- W—Sell to other war contractors (name on attached statement).
- V—Sell to original vendor.
- S—Scrap (reasons to be set forth on attached statement).
- X—Other recommended method. (Explain on attached statement referring to proper item number.)

Recommendation should represent your opinion of the method which will move the property with greatest speed consistent with the best interest of the Government as to price and other appropriate factors. Column 9—Enter OPA Ceiling or Market Price Per Unit If Practicable—If calling price is used, indicate by letter "c" before price, thus "c12.50."

Columns 10 and 11—Contractor's Offer. Any offer for inventory for an amount less than your cost must be explained on an attached statement. Such explanations should include reference to line number and page number to facilitate identification.

Columns 12 and 13—Disposal Credits. Materials retained, returned to supplier, or otherwise disposed of. These credits are to be recorded on the copy of this schedule which is submitted with the Contractor's Settlement Proposal (Form A-1), and on the Contractor's File Copy.

CERTIFICATE

This is to certify that the inventory described on the face of this schedule consists

(b) Standard Form C-2. Inventory schedule: Inventory applicable to uncompleted portion of terminated contract; work in process.

[Actual size 8 3/4" x 14"]

INVENTORY SCHEDULE

Budget Bureau approval No. 40-R180
Expiration date: 31 July 1944.

Page Of Pages

Form No. C-2

This inventory schedule is to be used for

- Property disposition
- Contractor's own charges schedule (Forms B-1 or B-2)
- Contractor's settlement proposal (Form A-1)

Inventory Applicable to Uncompleted Portion of Terminated Contract

WORK IN PROCESS

OWNED BY CONTRACTOR GOVERNMENT

Read Instructions Before Preparing This Schedule
General Instructions for preparation of Settlement Proposals and for the use of these forms with special instructions for description of inventory should be procured from the Government representative or contractor from whom the Termination Notice was received.

Check One
 This inventory is applicable to a prime contract with the Government.
 This inventory is applicable to Subcontract or Purchase Order
(Identify), with:
(Name and address of contractor from whom you received notice of termination)

Name of Your Firm:

Address:

Location of Plant:

Classification Of Property On This Page:

Date of inventory Government contract No. Government agency

Line No.	Description and specification (show any information that will help a prospective purchaser) (see special instructions for description of inventory)	Quantity on hand	Estimated weight (total)	Cost Data				Recommended disposal	OPA ceiling or market price if practicable	Property Disposal Information				Quantity remaining (col. 3 minus col. 13)	This column not to be used by contractor
				Material	Direct labor	Indirect factory expenses	Total factory cost			Contractor's offer	Disposal credit		Amount of proceeds or credits		
1	2	3	4	5	6	7	8	9	10	Quantity	Amount (total)	Quantity	Amount of proceeds or credits	15	16

W. D., A. G. O. Form No. 248
18 April 1944

INSTRUCTIONS

1. Preparation Of Schedule. The number of copies to be prepared will be specified by the Government representative or contractor from whom the Termination Notice was received. Columns 1 through 12 should be filled in immediately on all copies to the extent practicable without unduly delaying submission of the inventory schedule. Columns 5, 6, 7, and 8 will not be filled in for Government-owned property. The inventory schedules will be used for the following purposes:

Property Disposition Copies are to be mailed to the Government representative named in the Termination Notice (if you are a prime contractor), or to the contractor from whom you received Notice of Termination (if you are a subcontractor) as soon as the inventory information has been entered.

Contractor's Own Charges Schedule Copy is to accompany your charge schedule (Form B-1 or B-2). It will not be necessary to prepare this copy for Government-owned property.

Contractor's Settlement Proposal Copies, one of which is the original, will accompany your Contractor's Settlement Proposal (Form A-1). By this time, such inventory as will be disposed of by your firm will have been sold, retained, or otherwise disposed of, and the disposal information entered in columns 13 and 14 as provided in the columnar instructions.

Contractor's File Copy should be maintained for your records showing the same information as the original.

CERTIFICATE

This is to certify that the inventory described on the face of this schedule consists

of items properly allocable to the contract, that the quantities are not in excess of the reasonable quantitative requirements of the terminated portion of the contract, and that the offers indicated in column 12 are fair and reasonable in the opinion of the undersigned.

Individual responsible for compiling inventory data submitted in this form:

By:
(Name of contractor or subcontractor)
.....
(Name)
.....
(Title)
.....
(Date)
.....
(Signature)
.....
(Title)

COLUMNAR INSTRUCTIONS

Column 1—Line Number. Number each entry in sequence. This will facilitate necessary references in case of adjustments, disposal actions, etc.

Column 2—Description. Specific instructions as to the method of listing, and the detail of description will be furnished by the Government representative or contractor from whom the Termination Notice was received.

Columns 5, 6, 7, and 8—Unit And Total Costs. These columns should be completed in accordance with the classification of costs indicated. However, where such a procedure is not practicable, items may be grouped for costing purposes conforming to the cost accounting procedures used by the contractor. In all cases, an explanation of the contractor's method of computing costs should

be attached. When the contractor cannot present the minimum cost data with accuracy and has therefore presented his charges on a total cost basis, the cost data should be completed to the greatest extent practicable.

Column 9—Recommended Disposal. Whenever practicable give your recommendation for disposal of those items you do not wish to retain. Use following code:

- D—Sell to distributors.
- M—Sell to manufacturers.
- F—Public sale on bids.
- W—Sell to other war contractors (name on attached statement).
- V—Sell to original vendor.
- S—Scrap (reasons to be set forth on attached statement).
- X—Other recommended method. (Explain on attached statement referring to proper item number.)

Recommendations should represent your opinion of the method which will move the property with greatest speed consistent with the best interest of the Government as to price and other appropriate factors.

Column 10—Enter OPA Ceiling or Market Price Per Unit If Practicable.—If ceiling price is used, indicate by letter "c" before price, thus "c12.50."

Columns 11 and 12—Contractor's Offer. Any offer for inventory for any amount less than your cost must be explained on an attached statement. Such explanations should include reference to line number and page number to facilitate identification.

Columns 13 and 14—Disposal Credits. Materials retained or otherwise disposed of. These credits are to be recorded on the copy of this schedule which is submitted with the Contractor's Settlement Proposal (Form A-1), and on the Contractor's File Copy.

(c) Standard Form C-3. Inventory schedule: Inventory applicable to uncompleted portion of terminated contract; jigs, tools, dies, fixtures, etc.

Form No. C-3

[Actual size 8 1/2" x 14"]

This inventory schedule is to be used for

- Property disposition
- Contractor's own charges schedule (Forms B-1 or B-2)
- Contractor's settlement proposal (Form A-1)

INVENTORY SCHEDULE

Inventory Applicable to Uncompleted Portion of Terminated Contract

Budget Bureau approval No. 49-R1ST.
Expiration date: 31 July 1944.

Page _____ Of _____ Pages

Name of your firm: _____
 Address: _____
 Location of plant: _____
 Classification of property on this page: _____

JIGS, TOOLS, DIES, FIXTURES, ETC., OWNED BY CONTRACTOR GOVERNMENT

Read instructions before preparing this schedule.
 General Instructions for preparation of Settlement Proposals and for the use of these forms with special instructions for description of inventory should be procured from the Government representative or contractor from whom the Termination Notice was received.

Check one:
 This inventory is applicable to a prime contract with the Government.
 This inventory is applicable to Subcontract or Purchase Order _____ (Identify), with _____

 (Name and address of contractor from whom you received notice of termination)

Date of inventory _____ Government contract No. _____ Government agency _____

Line No.	Description — Furnish same information you would give if you were ordering this equipment. Where possible, include vendor's name, catalog number, and serial number. (See special instructions for description of inventory)	Quantity on hand	Estimated weight (total)	Cost		Cost applicable to this contract		Recommended disposal	OPA ceiling or market price if practicable	Property disposal information				This column not to be used by contractor	
				Unit cost	Total cost	Amount of cost applicable	Unamortized cost			Contractor's offer		Disposal credits			Quantity remaining (col. 3 minus col. 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

W. D., A. G. O. Form No. 249
18 April 1944

INSTRUCTIONS

1. Preparation of Schedule. The number of copies to be prepared will be specified by the Government representative or contractor from whom the Termination Notice was received. Columns 1 through 12 should be filled in immediately on all copies to the extent practicable without unduly delaying submission of the inventory schedule. Columns 5, 6, 7, and 8 will not be filled in for Government-owned property. The inventory schedules will be used for the following purposes:

Property Disposition Copies are to be mailed to the Government representative named in the Termination Notice (if you are a prime contractor), or to the contractor from whom you received Notice of Termination (if you are a subcontractor) as soon as the inventory information has been entered.

Contractor's Own Charges Schedule Copy is to accompany your charge schedule (Form B-1 or B-2). It will not be necessary to prepare this copy for Government-owned property.

Contractors' Settlement Proposal Copies, one of which is the original, will accompany your Contractor's Settlement Proposal (Form A-1). By this time, such inventory as will be disposed of by your firm will have been sold, retained, or otherwise disposed of, and the disposal information entered in columns 13 and 14 as provided in the columnar instructions.

Contractor's File Copy should be maintained for your records showing the same information as the original.

CERTIFICATE

This is to certify that the inventory described on the face of this schedule consists

of items properly allocable to the contract, that the quantities are not in excess of the reasonable quantitative requirements of the terminated portion of the contract, and that the offers indicated in column 12 are fair and reasonable in the opinion of the undersigned.

(Name of contractor or subcontractor)

By _____
(Name)

(Title)

Individual responsible for compiling inventory data submitted in this form:

(Signature)

(Title)

COLUMNAR INSTRUCTIONS

Column 1—Line Number. Number each entry in sequence. This will facilitate necessary references in case of adjustments, disposal actions, etc.

Column 2—Description. Specific instructions as to the method of listing, and the detail of description will be furnished by the Government representative or contractor from whom the Termination Notice was received.

Columns 5 and 6—Unit and Total Costs. In these columns show the costs of acquisition of manufacture. An explanation of your method of computing costs should be attached.

Columns 7 and 8—Costs Applicable To This Contract. An explanation should be attached of the bases used and calculations made as shown in these columns. When

columns 6 and 7 show different amounts, the contractor should show the extent to which amounts applicable to other work have been amortized as of the date of termination of this contract.

Column 9—Recommended Disposal. Whenever practicable give your recommendation for disposal of those items you do not wish to retain. Use following code:

- D—Sell to distributors.
- M—Sell to manufacturers.
- P—Public sale on bids.
- W—Sell to other war contractors (name on attached statement.)
- V—Sell to original vendor.
- S—Scrap. (Reasons to be set forth on attached statement.)
- X—Other recommended method. (Explain on attached statement referring to proper item number.)

Recommendations should represent your opinion of the method which will move the property with greatest speed consistent with the best interest of the Government as to price and other appropriate factors.

Column 10—Enter OPA Ceiling or Market Price Per Unit If Practicable. If ceiling price is used, indicate by letter "c" before price, thus "c12.50."

Columns 11 and 12—Contractor's Offer. An offer for property at less than unamortized cost must be explained on an attached statement. Such explanations should include reference to line number and page number to facilitate identification.

Columns 13 and 14—Disposal Credits. Where offers made in columns 11 and 12 have resulted in disposals, the credits are to be recorded on the copy of this schedule which is submitted with the Contractor's Settlement Proposal (Form A-1) and on the Contractor's File Copy.

(d) Special instructions applicable to form C-1, C-2, and C-3 are as follows:

[Actual size 8½" x 14"]

SPECIAL INSTRUCTIONS FOR DESCRIPTION OF INVENTORY UNDER COLUMN 2 OF STANDARD CONTRACT TERMINATION INVENTORY SCHEDULES (FORMS C-1, C-2, AND C-3)

GENERAL INSTRUCTIONS

The inventory schedules provided in Form C-1, C-2, and C-3 are intended to assist contractors and property disposal officers in valuing and disposing of property resulting from contract terminations, as well as for the purpose of arriving at the settlement amount.

It is therefore essential that the inventory be classified in general groupings as outlined in these supplementary instructions. The instructions should be carefully studied before inventory lists are prepared and followed to the extent practicable with each contract termination inventory.

OFFERS BY CONTRACTORS

It will greatly facilitate final settlement if that part of the listed property which the contractor is prepared to purchase is segregated under the various subdivisions of the property lists.

CONDITION OF EQUIPMENT

The condition of equipment listed on Schedule C-3, and of any property listed in Schedule C-3, and of any property listed in Schedule C-1 or C-2 which is other than new and excellent, should be indicated, using the following condition codes:

- N—New.
- E—Used-reconditioned.
- O—Used-usable without repairs.
- R—Used-repairs required.
- 1—Excellent.
- 2—Good.
- 3—Fair.
- 4—Poor.

For salvage show only "X" and no number. X—means Salvage-Obsolete Property (no further value for use as originally intended).

Except in case of salvage, a "letter-number" combination must always be used to describe condition. Examples: N2—New and in good condition; R3—Used, repair required, general condition fair.

CLASSIFICATION OF PROPERTY

Specific instructions as to the classification of property listed on each of the three schedules, C-1, C-2, and C-3 are included in the following paragraphs.

RAW MATERIALS, PURCHASED PARTS, AND SUPPLIES (SCHEDULE C-1)

1. Purchased parts and components identified with a particular assembly may be listed together under the group heading in which the assembly would normally fall, notwithstanding the fact that they are standard parts or common components which would otherwise be included under the group headings listed below.

2. With the exception of the above, items should be listed under the following group headings. The group headings should be shown at the top of each group listing. A new page should be started for each group; or, in the case of small inventories, groups may be separated by extra space.

- Crude animal and vegetable products, edible.
- Crude animal and vegetable products, inedible.
- Fibers, vegetable and animal, unmanufactured.
- Leather.
- Boot and shoe cut stock and findings.
- Wood basic materials.
- Pulp, paper, and paperboard.
- Textile basic manufactures.
- Food and beverage basic materials.

Oils, fats, waxes, and derivatives, animal and vegetable.

Petroleum and coal products, except raw materials for chemical industries.

Chemicals.

Paints, varnishes, lacquers, japans, thinners, pigments, driers, fillers, and related products.

Iron and steel, including pig, ingots, castings and forgings (before machining), plates, sheets, strips, bars, structural shapes, piling, rails, tubular products, wire, and other shapes and forms.

Copper and copper-base alloy basic shapes and forms.

Aluminum and aluminum-base alloy basic shapes and forms.

Magnesium and magnesium-base alloy basic shapes and forms.

Other nonferrous basic shapes and forms.

Fabricated metal basic products, including basic hardware, wire products, insulated wire and cable, stamped, pressed, and perforated metal basic products.

Nonmetallic mineral basic products, including natural stone products, clay products, glass basic products, hydraulic cements, concrete products, gypsum products, pottery basic products, mineral wool basic products, abrasive basic products, asbestos basic products, graphite and carbon products, mica and refractories.

Raw materials not classified above.

Mechanical common components, including engines, pumps, power-transmission equipment, bearings, valves and steam specialties, lubrication equipment (i. e.) standard components that can be used in more than one product).

Electrical common components, including motors, controls, switches, wiring devices, lamps (i. e., standard components that can be used in more than one product).

Noncommon components, parts, equipment, and accessories (i. e., components that can be used only in the particular industry in which any given product falls). For example, if the product is motor vehicle, the group heading should read "Motor Vehicle Noncommon Components" and should include automotive engines, tires, etc. If the product is aircraft, the group heading would read "Aircraft Noncommon Components" and should include aircraft hardware, aircraft electrical fittings, etc.).

Containers and closures.

Purchased parts and supplies not classified above.

WORK IN PROCESS (SCHEDULE C-2)

Property should be segregated into groups of similar items for instance, component parts of a particular subassembly should be grouped together, completed subassemblies should be shown in the same group, partially fabricated items of the same general type should be listed together. Appropriate headings should be used for the different groups so that a prospective buyer may readily locate the type of property in which he is interested. Whenever practicable, the group headings set forth for Schedule C-1 should be used for this purpose.

Parts fabricated by the contractor should be included in the Inventory Schedule C-2 for Work in Process to the extent practicable. Where such parts are not easily segregated by the contractor from similar items of purchased parts, it is permissible to include them with purchased parts in Inventory Schedule C-1 for "War Materials, Purchased Parts, and Supplies." The term "Manufactured Parts" is intended to represent completely fabricated units which are identifiable as piece parts or subassemblies and which have been manufactured in the contractor's own plant.

JIGS, TOOLS, DIES, FIXTURES, ETC. (SCHEDULE C-3)

Items should be listed under the following group headings. The group headings should

be shown at the top of each group listing. A new page should be started for each group; or, in the case of small inventories, groups may be separated by extra space:

Gages and precision measuring instruments.

Perishable tools.

Jigs, dies, and fixtures.

LARGER ITEMS OF PRODUCTION EQUIPMENT UNDER (SCHEDULE C-3)

This form should also prove satisfactory for the listing of major items of production equipment for property disposal, particularly Government-furnished production equipment. When used for such purposes, items should be listed under the following group headings (attachments, accessories, and auxiliaries should be included with the major item of equipment to which they pertain).

General-purpose industrial machinery and equipment, including engines and turbines, compressors and pumps, conveyors, cranes, derricks, hoists and winches, industrial trucks, trailers, tractors, and stackers, and fan and blower equipment.

Electrical machinery and apparatus, including rotating equipment, transmission and distribution equipment, motor starters and controllers.

Special industry machinery (machinery for industries requiring specialized machines).

Metal-working machinery, including machine tools, primary and secondary metal forming and cutting machinery and equipment.

Office machines.

Motor vehicles.

Furniture and fixtures.

Miscellaneous machinery and equipment.

NOTE: In order to assist in classifying property as specified above, it is expected that a supplement will be issued at an early date setting forth alphabetically some 1,500 items and types of property frequently encountered in contract terminations, and indicating under which of the classifications specified in these Supplementary Instructions particular property should be listed. The Standard Commodity Classification Number for each item and type will also be indicated.

Section 88.15-941 is rescinded.

§ 88.15-491 *Inventory form*. [Rescinded.]

[SEAL] ROBERT H. DUNLOP,
Brigadier General,
Acting The Adjutant General.

[F. R. Doc. 44-8127; Filed, June 6, 1944; 11:03 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 4755]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

ZONITE PRODUCTS CORPORATION, ET AL.

§ 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service: § 3.71 (e 5) Neglecting, unfairly or deceptively, to make material disclosure—Scientific or relevant facts.* I. In connection with offer, etc., of the medicinal preparations "Zonite Liquid" and "Zonitors" or any similar product, and on the part of respondent Zonite Products Corporation, and respondent H. W. Kastor & Sons Advertising Company, Inc., its advertising representative, and their respective officers, etc., disseminating, etc., any advertisements by means of the United States

mails, or in commerce, or by any means, to induce, etc., directly or indirectly, purchase in commerce, etc., of said products, which advertisements represent, directly or by inference, (1) that said preparations will destroy all germs or bacteria in the genital tract, or destroy germs or bacteria which they contact in the genital tract, or that they constitute a treatment for infections of the genito-urinary tract, unless it is clearly and conspicuously revealed in immediate connection therewith that it is not always possible for said preparations to contact all germs and bacteria in the genito-urinary tract; or (2) that said preparations, as a means of feminine hygiene or otherwise, constitute contraceptives, unless it is clearly and conspicuously revealed in immediate connection therewith that it is not always possible for said preparations to contact all spermatozoa in the genital tract; and II. In connection with the offer, etc., of the medicinal preparation "Zonite Liquid" or any similar product, and on the part of respondent Zonite Products Corporation, its officers, etc., disseminating, etc., any advertisements by means of the United States mails, or in commerce, or by any means, to induce, etc., directly or indirectly, purchase in commerce, etc., of respondent's said product, which advertisements represent, directly or by implication, that said preparation, when used as a mouth wash or gargle, will eliminate or destroy tobacco breath, onion breath, or other mouth odors in excess of the extent to which said preparation can reach and oxidize odoriferous substances which may be the source of such odors; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U.S.C., sec. 45b) [Cease and desist order, Zonite Products Corporation, et al., Docket 4755, May 17, 1944]

In the Matter of Zonite Products Corporation, a Corporation, and H. W. Kastor & Sons Advertising Company, Inc., a Corporation

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 17th day of May, A. D. 1944.

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the answers of the respondents, and a stipulation as to the facts entered into between the respondents herein and Richard P. Whiteley, Assistant Chief Counsel for the Federal Trade Commission, which provides, among other things, that without further evidence or other intervening procedure except the rights to file briefs and be heard by oral argument, which rights have been waived by respondents, the Commission may issue and serve upon the respondents herein findings as to the facts and conclusion based thereon and an order disposing of the proceeding, and the Commission having made its findings as to the facts and its conclusion that said respondents have violated the provisions of the Federal Trade Commission Act:

It is ordered, That respondent Zonite Products Corporation, a corporation, and respondent H. W. Kastor & Sons Advertising Company, Inc., a corporation,

their respective officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, or distribution of the medicinal preparations "Zonite Liquid" and "Zonitors," or any product of substantially similar composition or possessing substantially similar properties, whether sold under the same name or under any other name, do forthwith cease and desist from directly or indirectly:

1. Disseminating or causing to be disseminated, by means of the United States mails or by any means in commerce, as "commerce" is defined in the Federal Trade Commission Act, any advertisement which represents, directly or by inference:

(a) That said preparations will destroy all germs or bacteria in the genital tract, or destroy germs or bacteria which they contact in the genital tract, or that they constitute a treatment for infections of the genito-urinary tract, unless it is clearly and conspicuously revealed in immediate connection therewith that it is not always possible for said preparations to contact all germs and bacteria in the genito-urinary tract.

(b) That said preparations, as a means of feminine hygiene or otherwise, constitute contraceptives, unless it is clearly and conspicuously revealed in immediate connection therewith that it is not always possible for said preparations to contact all spermatozoa in the genital tract.

2. Disseminating or causing to be disseminated, by any means, for the purpose of inducing or which is likely to induce, directly or indirectly, the purchase of said products in commerce, as "commerce" is defined in the Federal Trade Commission Act, any advertisement which contains any of the representations prohibited in paragraph 1 hereof.

It is further ordered, That respondent Zonite Products Corporation, a corporation, its officers, representatives, agents, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, or distribution of its medicinal preparation "Zonite Liquid," or any product of substantially similar composition or possessing substantially similar properties, whether sold under the same name or any other name, do forthwith cease and desist from directly or indirectly:

3. Disseminating or causing to be disseminated, by means of the United States mails or by any means in commerce, as "commerce" is defined in the Federal Trade Commission Act, any advertisement which represents, directly or by inference, that said preparation, when used as a mouth wash or gargle, will eliminate or destroy tobacco breath, onion breath, or other mouth odors in excess of the extent to which said preparation can reach and oxidize odoriferous substances which may be the source of such odors.

4. Disseminating or causing to be disseminated, by any means, for the purpose of inducing or which is likely to induce, directly or indirectly, the purchase of said product in commerce, as "commerce" is defined in the Federal Trade Commission Act, any advertisement which contains any of the repre-

sentations prohibited in paragraph 3 hereof.

It is further ordered, That the respondents 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.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8363; Filed, June 9, 1944; 11:01 a. m.]

TITLE 31—MONEY AND FINANCE: TREASURY

Chapter II—Fiscal Service

Subchapter B—Bureau of the Public Debt

[1944 Dept. Circ. 530, 5th Rev., Amdt. 6]

PART 315—REGULATIONS GOVERNING UNITED STATES SAVINGS BONDS

AMENDMENT WITH RESPECT TO LIMITATION ON HOLDING, AND AUTHORIZED FORMS

JUNE 12, 1944.

Department Circular No. 530, Fifth Revision, dated June 1, 1942, as amended, is hereby further amended as follows:

1. Section 315.5 *Authorized forms of registration, Series F and G* is amended by striking out the second sentence of the first paragraph and inserting in lieu thereof the following:

Bonds of these two series may also be registered in the names of fiduciaries, corporations, associations or partnerships, except that they may be registered in the names of commercial banks, which are defined for this purpose as those accepting demand deposits, only to the extent and under the conditions set forth in § 315.9 (c) hereof.

2. Section 315.9 (c) is amended to read as follows:

§ 315.9 *Amount which may be held.*

(c) Series F and G—\$50,000 (issue price) for the calendar year 1941, and \$100,000 (issue price) for each calendar year thereafter, of either series or of the combined aggregate of both: *Provided, however*, That as to bonds of these series originally issued on or after January 1, 1944, the amount held by a commercial bank holding savings deposits and issuing time certificates of deposit (as each is defined in Regulation Q of the Board of Governors of the Federal Reserve System) shall not in any case exceed \$100,000 (issue price) or 20 percent of such time certificates of deposit (but only those issued in the names of individuals and of corporations, associations, and other organizations not operated for profit) and savings deposits as shown on the bank's books as of the date of the most recent call statement required by the supervising authorities prior to the date of acquisition of such savings bonds, whichever is less; and *Provided further* That the amount of savings bonds of Series F and G originally issued on or after January 1, 1944, held by a commercial bank together with 2½ percent Treasury Bonds of 1935-70, subscribed

for under Treasury Department Circulars Nos. 729 and 740, 2½ percent Treasury Bonds of 1956-59, subscribed for under Treasury Department Circular No. 730, and 2 percent Treasury Bonds of 1952-54, subscribed for under Treasury Department Circular No. 741, shall not exceed in the aggregate \$400,000, or 20 percent of such savings deposits and time certificates of deposit of such banks as above defined, whichever is less."

[SEAL] D. W. BELL,
Acting Secretary of the Treasury,

[F. R. Doc. 44-8355; Filed, June 9, 1944;
10:35 a. m.]

[1944 Dept. Circ. 654, 2d Rev., Amdt. 1]

PART 318—OFFERING OF UNITED STATES SAVINGS BONDS, SERIES F AND G

AMENDMENT WITH RESPECT TO LIMITATION ON HOLDING AND AUTHORIZED FORMS

Sections 318.4 (a) and 318.5 (a) (1) (Section IV Paragraph 1, and Section V Paragraph 1 (2) of Department Circular No. 654, Second Revision, dated January 1, 1944) are hereby amended to read as follows:

§ 318.4 *Limitation on holdings.* (a) The amount of United States Savings Bonds of Series F or of Series G, or the combined aggregate amount of both series, originally issued during any one calendar year to any one person, including those registered in the name of that person alone, and those registered in the name of that person with another named as coowner, that may be held by that person at any one time shall not exceed \$100,000 (issue price) *Provided, however* That as to bonds of these series originally issued on or after January 1, 1944, the amount held by a commercial bank holding savings deposits or issuing time certificates of deposit (as each is defined in Regulation Q of the Board of Governors of the Federal Reserve System) shall not in any case exceed \$100,000 (issue price) or 20 percent of the combined amount of such time certificates of deposit (but only those issued in the names of individuals and of corporations, associations, and other organizations not operated for profit) and savings deposits as shown on the bank's books as of the date of the most recent call statement required by the supervising authorities prior to the date of subscription for such savings bonds, whichever is less; *And provided further* That the amount of savings bonds of Series F and G, issued on or after January 1, 1944, held by a commercial bank, together with 2½ percent Treasury Bonds of 1965-70, subscribed for under Department Circulars Nos. 729 and 740, 2½ percent Treasury Bonds of 1956-59, subscribed for under Department Circular No. 730, and 2 percent Treasury Bonds of 1952-54, subscribed for under Treasury Department Circular No. 741, shall not exceed in the aggregate 20 percent of the combined amount of such savings deposits and time certificates of deposits of such bank or \$400,000, whichever is less. No such bank shall hold more than \$100,000 (issue price) of Series F and Series G savings bonds (Series 1944) combined.

§ 318.5 *Authorized forms of registration.* (a) (1) In the name of an incorporated or unincorporated body, in its own right, except that they may not be registered in the names of commercial banks which are defined for this purpose as those accepting demand deposits: *Provided, however* That bonds originally issued on or after January 1, 1944, may be registered in the name of a commercial bank holding savings deposits or issuing time certificates of deposit to the extent and conditions set forth in Part 318.4 hereof.

[SEAL] D. W. BELL,
Acting Secretary of the Treasury.

[F. R. Doc. 44-8352; Filed, June 9, 1944;
10:34 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VI—Selective Service System

[Order 251]

INDIVIDUAL APPEAL RECORD

REVISION OF FORM

Pursuant to authority contained in the Selective Training and Service Act of 1940, as amended, I hereby prescribe the following change in DSS Forms:

Revision of DSS Form 66, entitled "Individual Appeal Record," effective immediately upon the filing hereof with the Division of the Federal Register.¹ The supply of DSS Form 66 on hand will be used until exhausted.

The foregoing revision shall become a part of the Selective Service Regulations effective immediately upon the filing hereof with the Division of the Federal Register within the Continental United States and effective outside the Continental limits of the United States on the 30th day after the date of filing hereof with the Division of the Federal Register.

LEWIS B. HERSHEY,
Director

FEBRUARY 22, 1944.

[F. R. Doc. 44-8320; Filed, June 8, 1944;
4:31 p. m.]

Chapter IX—War Production Board

Subchapter B—Executive Vice-Chairman

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

PART 1029—FARM MACHINERY

[Limitation Order L-257, Direction 4]

SPECIAL APPLICATIONS FOR ADDITIONAL QUOTA

The following direction is issued pursuant to Limitation Order L-257:

(a) *What this direction does.* In order to encourage the use of "idle and excess" inventories in making more farm machinery and equipment, the War Production Board has set up a reserve of 15,000 tons of carbon steel (and other controlled materials in proportion) for delivery under third quarter 1944 allotments. This direction states the rules on how this reserve is to be given out to

¹ Form filed as part of original document.

manufacturers and covers all persons who can qualify even if they are not "producers" as defined in paragraph (b) (1) of Order L-257. Thus, if you can make more than your L-257 quota under these rules, this direction tells you how to apply for the necessary permission.

(b) *How to apply.* If you want to make more than your quota of any item of farm machinery and equipment (as listed in schedule B of Order L-257), you must apply on Form WPB-3788 in accordance with the instructions on the form. You can get copies of this form from your local WPB field office. When you have filled out the form, you should send it to the Farm Machinery and Equipment Division, War Production Board, Washington 25, D. C. If you need any allotment of controlled material, you should also accompany your application with Form CMP-4B as explained in the above instructions.

(c) *Date for filing applications.* To be assured of consideration under this direction, your application should be received not later than June 26, 1944.

(d) *Standards to be used in granting applications.* In its consideration of applications properly filed under this direction, the War Production Board will be guided by the following standards:

(1) Extent to which you can match any allotments of controlled material needed with maximum use of "idle and excess" materials. Your local WPB field office will tell you what these materials are and how to get them. In general, they include materials which you can buy under Priorities Regulation 13, and surplus inventories on hand (excluding material obtained with priorities assistance to make your regular quotas as described in paragraph (e) (3) below), as well as used material which you can get without priorities assistance.

(2) *Critical materials and components.* It is not expected your application will be granted if it involves substantial allotments of the following critical materials:

STEEL

Plates
Sheet
Strips
Tin mill products
Forgings
Seamless tubing
Wire rope and strand

COPPER AND COPPER BASE ALLOY PRODUCTS

Rod ½" and smaller
Fine wire
Cable
Tubing 4" and over

Likewise, your application will not be granted if it appears that critical non-controlled materials or components will be needed, i. e., those which you could not get with a rating of AA-4.

(3) *Labor requirements.* The following are the standards with respect to labor:

(i) In general, there are no restrictions as to labor requirements for "small plants" i. e., if your plant employs and will continue to employ 100 production workers or less (50 or less in the critical West Coast labor areas of San Diego, Los Angeles, San Francisco, Portland and Seattle).

(ii) However, for small plants in any of the above West Coast areas, or in any other Group #1 Labor Market Area where an Area Production Urgency Committee has been established, the exemption in subparagraph (i) above will apply only if your proposed production under this direction will not cause any increase in your total employment of production workers. For example, if you have a plant employing 35 production workers in the San Francisco Labor Area, you will qualify under this exemption only as long as you will not need to hire any additional production workers. Otherwise, you are governed by the rule set out in (iv) below.

(iii) If your plant is in a Group #3 or #4 (or unclassified) Labor Market Area and is not a small plant under (i) above, the standard is whether or not your proposed production in that plant, or the labor requirements for it, will interfere with war production in that plant or in any other plant located in the same area.

(iv) If your plant is in a Group #1 or #2 Labor Market Area and is not exempted under (i) and (ii) above, your application will not be granted except in unusual circumstances.

(e) *Authorizations to produce.* Any application properly filed under this direction and conforming to the required standards may be granted by the War Production Board. This grant will be in the form of an authorized production schedule and any necessary allotments on Form CMPL-150 or other applicable form. If you get such an authorization, you are governed by the following provisions unless the authorization states otherwise:

(1) You must schedule your production of the item as if the orders for it bore a rating of AA-4.

(2) You may use a rating of AA-4 to get non-controlled materials and components (no "upratings" will be granted under any circumstances). You may not use the rating of AA-2 which may have been assigned to the production of your regular quotas under L-257.

(3) You may not use materials or components obtained or to be obtained with allotments or preference ratings for the manufacture of farm machinery and equipment or repair parts under your regular quotas. You may use other materials in your own inventory obtained with priorities assistance, but only as permitted under paragraph (u) of CMP Regulation 1 (for controlled materials) and in § 944.11 of Priorities Regulation 1 (for other materials).

(4) Use of lumber is subject to Order L-335 and any other applicable WPB orders.

(5) You must file by October 10, 1944, an interim report of what you have produced through September 30 under the authorization, and a final report, if necessary, when the production is completed. These reports should be by letter (and not on Form WPB-1763).

(f) *Small plants do not need special permission in certain cases.* Direction 3 to Order L-257 removes quota restrictions on certain small plants who can make items without needing any allotments of controlled material or other priorities assistance higher than a rating of AA-4. If you qualify under that Direction 3, you do not have to apply for permission under this Direction 4. However, if you need any allotment to make more than your regular quota of farm machinery and equipment, you may apply for and must get permission under this direction.

(g) *Order L-257.* To the extent that any provision of this direction is inconsistent with the terms of Order L-257, the provision in this direction controls.

NOTE: The reporting requirements in this direction have been approved by the Bureau of the Budget pursuant to the Federal Reports Act of 1942.

Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8300; Filed, June 8, 1944; 12:02 p. m.]

PART 3191—CIVILIAN AIRCRAFT
[Preference Rating Order P-47, as Amended
June 8, 1944]

Preference Rating Order P-47 as amended August 4, 1943, is hereby amended to read as follows:

§ 3191.21 *General Preference Rating Order P-47—(a) Purpose and scope.* The purpose of this order is to provide certain persons operating civilian type aircraft essential to the war effort with a uniform procedure for obtaining material for the operation of aircraft and for aircraft facilities both in the case of controlled materials obtained by use of allotment symbols under the Controlled Materials Plan and in the case of materials or products, including components, obtained by preference ratings.

(b) *Definitions.* (1) "Aircraft facility" means any material, equipment, machinery or structure used in connection with the operation or shelter or the maintenance or repair of aircraft.

(2) "Operator" means any individual, partnership, association, business, trust, corporation or any organized group of persons (whether incorporated or not) other than the Army or Navy of the United States which is engaged in:

(i) The operation of a commercial airline under certificate from the Civil Aeronautics Authority, whether or not the airline operates outside the United States;

(ii) The operation of a foreign commercial airline if approval is received from the War Production Board on Form WPB-1747 or if such approval was received for use in getting materials during the second quarter of 1944;

(iii) The operation of any aircraft to the extent that such aircraft is based in the Territory of Alaska.

(c) *Preference rating and allotment symbol.* Each operator is assigned a preference rating of AA-1 and is authorized to use the allotment symbol MRO (P-47) to get the materials he needs for maintenance, repair and operating supplies and for new aircraft facilities, subject to the limitations contained in the following paragraphs.

(d) *Limitations on the quantity of materials.* (1) No operator who received an approved Form WPB-1747 for the second quarter of 1944 may use the preference rating or allotment symbol assigned above to acquire in any one quarter an amount of any item of material listed in that form costing more than the amount approved for that item. Any such operator who wishes to use an amount of any item in excess of the amount of that item approved for the second quarter of 1944 should file Form WPB-1747 and ask for approval from the War Production Board for materials in excess of the permitted amounts.

(2) Any operator who did not receive an approved Form WPB-1747 for the second quarter of 1944 must, before using the rating and symbol assigned by this order, file that form and receive approval from the War Production Board for materials he needs; the amount approved by the War Production Board on Form WPB-1747 for purchase by him during the quarterly period specified on the form shall be the amount which he is permitted to purchase under

this order during subsequent quarters. If he wishes during any subsequent quarter to use an amount of any item in excess of the amount of that item approved on his Form WPB-1747, he should file another Form WPB-1747 and ask for approval for materials in excess of the permitted amounts.

(3) In addition, all operators must file Form WPB-1747 for all new metal propellers, propeller blade assemblies, or new aircraft propulsion engines.

(e) *Limitation on the purchase of materials for construction jobs.* No operator may use the preference rating and allotment symbol assigned by this order to get materials for construction jobs needed to carry on his aircraft operations, unless the cost of the material used in the job does not exceed \$500. (In determining the cost of material, the cost of any equipment which is being installed for use in the maintenance, repair or operation of aircraft may be excluded. No construction job shall be subdivided for the purpose of coming within the \$500 limit.) Any such construction job may be carried on without getting permission to begin construction under Order L-41. All other construction may be carried on only to the extent permitted under the provisions of Order L-41. The term "construction" is defined in paragraph (b) of Order L-41.

(f) *Application for items on List "B" of Priorities Regulation No. 3.* Any operator may file Form WPB-1747, in accordance with the instructions accompanying the form, for items on List "B" of Priorities Regulation 3. The War Production Board may authorize the use of a preference rating and allotment symbol for those items.

(g) *Acquisition of materials.* Operators may obtain materials under this order by placing on their purchase orders the following certification, (or the alternative form of certification provided in CMP Regulation No. 7), signed manually or as provided in Priorities Regulation No. 7:

MRO (P-47 Serial Number _____) Preference Rating AA-1. The undersigned certifies, subject to the criminal penalties for misrepresentation contained in section 35 (A) of the United States Criminal Code, that the items covered by this order are within the amounts approved by the War Production Board under Preference Rating Order P-47, and are to be used for a purpose so approved.

Name _____
By _____
Authorized Official.

Date _____

The operator should include in his certificate the serial number assigned to him in his approved Form WPB-1747. A purchase order for controlled materials bearing this certification shall be deemed an authorized controlled material order for the purpose of all CMP Regulations.

(h) *Penalties for misrepresentation.* (1) The placing of any order bearing a certification or symbol, as provided by this order, shall constitute a representation, subject to the criminal penalties of section 35 (A) of the United States Criminal Code (18 U. S. C. 80), that the person placing the order is entitled, under the terms of this order, to use of the symbol or preference rating indicated thereon.

(i) *Inventory restrictions.* No operator shall receive any delivery if accept-

ance thereof would increase his inventory above a practicable working minimum, as provided in § 944.14 of Priorities Regulation No. 1, or would exceed the inventory limitations prescribed for such person by CMP Regulation No. 2, or by any other applicable regulation or order of the War Production Board.

(j) *Applicability of other orders and regulations.* (1) Nothing in this order shall be construed to relieve any person from complying with any applicable regulation or order of the War Production Board (including orders in the "E," "L," and "M" series) or with any order of any other competent authority.

(2) No operator may acquire material by the use of CMP Regulation No. 5 or No. 5A. Persons needing maintenance, repair and operating supplies for aircraft who are not operators within the meaning of this order may use CMP Regulation 5 or 5A where applicable or any other applicable order or regulation of the War Production Board.

(k) *Communications.* All communications concerning this order should be addressed to: War Production Board, Washington 25, D. C. Ref: P-47.

(l) *Effective date.* This amended order shall become effective on July 1, 1944. General Preference Rating Order P-47, as amended August 4, 1943, shall remain effective until July 1, 1944.

Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8803; Filed, June 8, 1944;
12:02 p. m.]

PART 3270—CONTAINERS

[Supplementary Order L-103-b, as Amended
June 8, 1944]

GLASS CONTAINER AND CLOSURE QUOTAS

§ 3270.36 *Supplementary Order L-103-b.* This order lists the only products which may be commercially packed in new machine-made, glass containers or with new metal closures. It specifies closure materials and sets forth the number of glass packages and metal closures which may be used for each listed product. In addition, some restrictions are placed upon the manufacture of closures.

The order limits "commercial packs" only. Although there are certain manufacturing restrictions, the use of glass containers or metal closures for home canning purposes is not affected.

Likewise, the provisions of this order cover only new glass containers and closures. Used containers or closures are not limited. However, closures which are fabricated from used closures—that is, where the used closures are a production material—are regarded as new closures made of "waste" and are governed by the pertinent provisions of this order.

Definitions of the various terms used in this order appear in paragraph (x) hereof.

Restrictions on Use of Glass Containers and Closures

(Note exceptions from these restrictions in paragraphs (p) through (v))

(a) *Prohibited acceptances and uses of glass containers and closures.* No packer shall accept delivery of or use any new glass container, or any new metal closure for packing any product not listed in a schedule of this order.

(b) *Limitations on acceptance and use of glass containers and closures.* Likewise, during any calendar year beginning with 1944, no packer shall accept delivery of or use, for packing any product which is listed in a schedule of this order, more new glass containers or more new metal closures (other than closures made from waste) than his quota for that product. However, jobbers or retailers may obtain closures and glass containers and resell them in conformity with the provisions of this order.

(c) *Closure materials.* No packer shall accept delivery of or use, for packing any product, new metal closures made of any material except those permitted for that product in the schedules of this order. However, blackplate (including rejects) may be used wherever tinplate or terneplate is specified, and frozen plate may be used wherever tinplate, terneplate or blackplate is specified. Likewise, closures made of waste may be used in accordance with the following paragraph:

(d) *Closures made of waste.* Closures made of waste shall not be used for packing any product not listed in the schedules attached to this order. Closures made of waste may be used in addition to specified quotas for listed products.

(e) *Home canning jars.* No packer shall pack any commodity in a home canning jar. (Note that the use of these jars for home canning is not restricted).

Quotas

(f) *General.* Closure and glass quotas are stated separately in the attached schedules, and are not necessarily the same for any given product.

Quotas are not interchangeable as between listed products. That is, a packer who packs two products, product A and product B, must compute his quota (in the manner described in the following paragraph (g)) for each product separately. He cannot allot any portion of his quota for product A to product B, even if he does not pack his full quota of product A.

Furthermore, quotas may not be transferred from one packer to another except as provided in Priorities Regulation 7A.

(g) *Computation of quotas.* In most cases where this order provides a quota for the packing of any product, it does so, in the attached schedules, by stating a percentage figure followed by a calendar year—for instance, 100% 1943. Where this appears in the "glass quota" column opposite a product, it means, unless otherwise specified, that a packer's glass container quota for that product during 1944 and subsequent calendar years is computed as follows:

(1) He takes the number of new glass containers which he used for packing

that product during the named base year.

(2) He subtracts the number of new glass containers which he used for packing that product during the named base year and which were quota exempt under the provisions of any prior order of the War Production Board or under any previous amendment of this order.

(3) He multiplies the resulting figure by the applicable percentage.

Identical rules apply to the computation of closure quotas, except that unless otherwise specified they are based on the number of new metal closures used during the specified base period.

The schedules of this order provide that the quotas for some products are based on the number of new metal closures or new glass containers accepted rather than those used during the specified base period. Here again, the method of computation, described in this paragraph, applies, except that the word "accepted" should be substituted for the word "used" in steps 1 and 2 above. Only the new metal closures or the new glass containers which a packer actually accepted delivery of and those which were invoiced to him during the applicable base period may be included in his quota base in such cases. But, for the purpose of making charges against quota, a packer must include the new metal closures and the new glass containers which he actually accepts delivery of, and those which are set aside for him or held by another party for his account—whether or not they are actually invoiced to him.

In a few cases, the schedules of this order set forth special rules, not covered by the above, for the computation of quotas for particular products. Such rules must be followed, and supersede the general statements contained in this paragraph (g) to the extent that they conflict with them.

(h) *Use of quotas.* As indicated above, most quotas are based on past use. The word "use" refers only to the actual filling operation in the case of glass and the actual capping operation in the case of closures. Therefore, to the extent that a person did not do this directly during the base period, he has no quota, despite the fact that he may have supplied the actual packer with the product, closures, containers, etc. After December 31, 1943, any packing done for him must be within the quota of the person performing the actual filling and capping operation.

In the case of products whose quotas are based upon acceptances, a person is deemed to have "accepted" glass containers or closures (for the purpose of computing quotas) only to the extent that he himself actually took possession of them or had them invoiced to him. If he did not do this during the base period, he has no quota, and the rules stated in the preceding paragraph of this paragraph (h) apply.

Packers who use or accept new glass containers or metal closures for packing products for the account of others, as well as for their own account, must conduct both operations within their

own quotas. Without a special appeals grant under this order, they cannot regard their use or acceptances of glass containers and metal closures for the account of others as an addition to their quotas. This is true even where the other person may represent to the packer that he has a quota which he is not using himself.

On the other hand, packers are entitled to include, in their own quota bases, their use or acceptances of new glass containers or new metal closures, for the account of others during the specified base periods.

Restrictions on Sale and Delivery of Glass Containers and Closures

(i) *General restrictions.* No person shall sell or deliver any glass containers or closures which he knows, or has reason to believe, will be accepted or used in violation of any provision of this order.

(j) *Export deliveries.* During any calendar year, no person shall deliver more empty new glass containers or more new metal closures to any person outside of the 48 States of the United States and the District of Columbia than he delivered to that person during 1943.

(k) *Certificates.* No person shall sell or deliver any new glass containers or new metal closures except under a purchase order or contract validated by the delivery to such person of a purchaser's certificate, signed manually, or as provided in Priorities Regulation 7.

This certificate shall be in substantially the form attached hereto as Exhibit A in the case of sales or deliveries of all glass containers, and of all metal closures except malt and non-alcoholic beverage closures. Attention is called to the fact that this certificate, once filed by a purchaser with a supplier, covers all future deliveries from that supplier to that purchaser.

The certificate should be in substantially the form attached hereto as Exhibit B, where sales or deliveries of malt or non-alcoholic beverage closures are concerned. This certificate differs from Exhibit A in that it must be filed with each purchase order for beverage closures in order to validate the order.

Jobbers as well as packers must file certificates in accordance with this paragraph (k). However, in Exhibit B, jobbers need only supply the information called for in sections (b) and (d) of that certificate.

(l) *Outstanding certificates.* Certificates previously filed with a supplier under any previous amendment of this order, shall remain valid insofar as sales or deliveries of glass containers are concerned. Exhibit A certificates previously filed under order M-104, shall remain valid insofar as closure (other than malt or non-alcoholic beverage) deliveries are concerned. In either of the above cases, no new certificate need be filed by any purchaser to validate his orders placed with the supplier to whom the previous certification was made.

(m) *Cases where certificates need not be filed.* No certificates shall be required for the sale or delivery of the following:

- (1) Home canning jars
- (2) Home canning closures
- (3) Returnable glass containers for packing products listed in item 68 of Schedule I
- (4) Prescription bottles and ointment jars for prescription use
- (5) Closures for prescription and ointment jars for prescription use
- (6) Glass containers or closures of any kind to retailers for resale empty or unused or to persons purchasing them from retailers.
- (7) Glass containers or closures on shipments empty or unused to persons outside the forty-eight states of the United States and the District of Columbia.

(n) *Standard certifications.* The standard certification provided for in paragraph (d) of Priorities Regulation 7, cannot be used in place of the certifications provided by this order; nor may the certifications provided by this order be waived in accordance with paragraph (f) of Priorities Regulation 7.

Restrictions Relating Solely to Manufacture of Closures

(o) *Closure material.* (1) No person shall use any zinc, aluminum, tinplate, terneplate, blackplate, frozen plate, waste-waste or waste for the manufacture of the following types of closures:

(i) Cover caps which serve as a protective or decorative closure in addition to any original sealing medium (other than paraffin) such as another closure.

(ii) Double shell or semi-double shell caps.

(iii) Two-piece closures when both pieces are made of metal, except as permitted in paragraph (o) (2)

(2) No person shall use any zinc, aluminum, tinplate, terneplate, blackplate, or wire for the manufacture of any closure of the home canning type, except as, and to the extent permitted in Schedule VII attached to this order. No closure manufactured pursuant to Schedule VII shall knowingly be sold to, or used by, any person for packing any product for sale.

(3) No person shall use any tinplate, terneplate or blackplate heavier than 90 pounds per base box for the manufacture of crown caps. This restriction does not apply to rejects, frozen plate waste-waste, or waste.

(4) No person shall use for the manufacture of closures, any tinplate with a tin coating in excess of 0.50 pound per base box except as follows: 1.50 tinplate may be used to make closures for packing items 1 to 46, inclusive, in Schedule I. However, even in the case of these items all persons are urged to use 0.50 tinplate whenever possible.

(5) No person shall use any wire for the manufacture of paperboard disc plug caps, having a diameter of two inches or less, for milk bottles.

Exceptions Pertaining to Both Glass Containers and Closures

(p) *Deliveries to certain agencies and persons.* Nothing in this order shall prohibit the purchase, acceptance of delivery, or use (such use to be in addition to any quota specified in the schedules attached to this order) of glass containers or closures by any of the fol-

lowing persons or by any person for packing any product to be delivered to or for the account of any of the following persons:

(1) Army, Navy, Marine Corps, Maritime Commission, or War Shipping Administration of the United States (including persons operating vessels for such Administration or Commission for use thereon).

(2) Any person for packing products for retail sale or distribution through post-exchanges, sales commissaries, officers' messes, servicemen's clubs, ship service stores, or outlets; provided same are located at Army or Navy Camps, are not operated for private profit and are established primarily for the use of Army or Navy personnel within Army or Navy establishments or on Army or Navy vessels.

(3) American Red Cross, United Service Organizations, or such other nonprofit Defense Recreation Committees, engaged in the operation of recreation centers in the 48 States of the United States or the District of Columbia solely for military personnel, as are certified to be within the exemption provided by this paragraph (p) (3) by the Office of Defense Health and Welfare Services, OEM.

(4) Any agency of the United States purchasing for a foreign country pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act).

(q) *Special provisions in schedules relative to exempt deliveries to certain agencies and persons.* The schedules of this order contain certain limitations on the exception provided by the preceding paragraph (p) in the case of certain products—as, for instance, ice cream mix and malt and nonalcoholic beverages. In such cases, the provisions of the schedules are controlling and supersede paragraph (p) to the extent that they conflict therewith.

Exceptions Relative to Glass Containers Only

(r) *Small users.* The restrictions of this order which pertain to glass containers shall not apply to any person, who was a packer before January 1, 1944, during any calendar year in which he accepts no more than a total of five hundred (\$500.00) dollars worth (cost price to him) of empty new glass containers for all products.

(s) *Large size glass containers.* The restrictions of this order which pertain to glass containers shall not apply to any glass container with a capacity larger than 140 fluid ounces.

(t) *Glass containers of non-permitted sizes manufactured prior to January 4, 1944.* A packer may accept and use, for packing any product listed in the schedules of this order, any glass container which was manufactured before January 4, 1944, even though the container is of a size which is not permitted for that product by the schedules. Such acceptance and use must be in accordance with the quota provisions of this order and with the provisions of Order I-103.

(u) *Quota status of glass containers in inventory as of January 1, 1944.* Glass

containers in the possession of a packer as of January 1, 1944, may be used by him for packing any listed product as follows:

(1) Quota free, if accepted for packing a product which had a limited quota in 1943, (unless "borrowed" as described in point 3 of this paragraph)

(2) Within quota, if accepted for packing a product which had an unlimited quota in 1943.

(3) Within quota, if borrowed against anticipated 1944 use as permitted in paragraph (e) of this order as amended November 1, 1943.

Exceptions Pertaining to Closures Only

(v) *Small users.* The restrictions of this order which pertain to closures shall not apply to any person during any calendar year in which he accepts no more than five thousand new metal closures for all products.

Prior Appeals

(w) *Appeals granted prior to December 31, 1943 under Order M-104 and Order L-103-b.* All appeals granted prior to December 31, 1943 under orders L-103-b and M-104 are cancelled and shall be ineffective on and after January 1, 1944. Therefore, after that date, no person shall accept delivery of or use or shall manufacture, sell or deliver any new glass container or any new metal closure except in accordance with the provisions of this order—unless he receives a new grant on appeal after January 1, 1944.

Definitions

(x) *Definitions.* For the purposes of this order:

(1) "Glass container" means any empty new machine-made bottle, jar or tumbler, with a capacity of 140 fluid ounces or less, which is made of glass and which is suitable for packing any product. It shall not include ampoules or vials made from glass tubing.

(2) "Packer" means any person who uses glass containers or closures for commercially packing any product in the continental United States (the 48 States and the District of Columbia)

(3) "Home canning jar" means a glass container which is specifically made for use as a home canning jar (that is, for the purpose of packing or preserving food or food products in the home) and which carries some lettering or other marking identifying it as such.

(4) "Closure" means any new sealing or covering device affixed or to be affixed to a glass container for the purpose of retaining the contents within the container. The term shall not include bulbs or droppers for medicinal bottles.

(5) "Metal closure" means any closure which is made of zinc, aluminum, tinplate, terneplate, blackplate, frozen plate, waste-waste, or waste.

(6) "Tinplate" means sheet steel coated with tin, and includes "primes", "seconds" and all other forms of tinplate, except waste and waste-waste.

(7) "Terneplate" means sheet steel coated with a lead-tin alloy, and includes "primes", "seconds", and all other forms

of terneplate except waste and waste-waste.

(8) "Blackplate" means any sheet steel, other than tinplate or terneplate, and includes "rejects" and all other forms of blackplate except waste.

(9) "Frozen plate" means only tinplate, terneplate or blackplate which, since before August 9, 1943, has been held in the owner's inventory because, for any reason, it was not suitable for manufacture by the owner into articles permitted the use of steel under the provisions of War Production Board orders.

(10) "Waste-waste" means hot dipped or electrolytic tin coated steel sheets which have been rejected during processing by the producer because of imperfections which disqualify such sheets from sale as primes or seconds.

(11) Tinmill blackplate "rejects" means steel sheets rejected during processing by the producer because of imperfections which disqualify such sheets for sale as prime blackplate.

(12) "Waste" means:

(i) Used closures made of tinplate, terneplate or blackplate;

(ii) Used cans made of tinplate, terneplate or blackplate;

(iii) Tinplate, terneplate or blackplate discs produced in the ordinary course of manufacturing screw bands for home canning closures;

(iv) Slitter or shear trimmings, or lithographing lay sheets, produced in the ordinary course of manufacturing closures or cans.

(13) The term "0.50 tinplate" wherever used in this order, includes "menders" arising in the production of such tinplate which have been hot dipped with a maximum tin coating of 1.25 pounds per base box.

Miscellaneous

(y) *Multiple unit users.* Any commercial user who uses glass containers at more than one plant may choose to compute and apply a separate quota for each plant (or group of plants) or a collective quota for all such plants. Any organization which consists of a parent corporation and one or more wholly-owned subsidiary corporations may consider itself as a single commercial user for purposes of this paragraph.

(z) *Applicability of regulation.* This order and all transactions affected thereby are subject to all applicable provisions of the regulations of the War Production Board, as amended from time to time.

(aa) *Appeals.* Appeals from this order shall be filed by addressing a letter to the War Production Board, Containers Division, Washington 25, D. C. Ref: L-103-b.

The letter of appeal need not follow any particular form. It should state informally, but completely, the particular provision appealed from, the precise relief desired, the reasons why denial of the appeal would result in undue and excessive hardship, and such other statistical and narrative information as may be pertinent.

(bb) *Communications.* All communications concerning this order shall be addressed to: War Production Board, Con-

tainers Division, Washington (25), D. C., Ref.. L-103-b.

(cc) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or accepting further deliveries of or from processing or using material under priority control and may be deprived of priorities assistance.

Issued this 8th day of June 1944.

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

EXHIBIT A—PURCHASER'S CERTIFICATE FOR ALL GLASS CONTAINER DELIVERIES AND ALL CLOSURE DELIVERIES EXCEPT MALT AND NON-ALCOHOLIC BEVERAGE CLOSURES

One copy of this certificate is to be delivered to each person from whom purchases of new glass containers or new metal closures (other than malt and non-alcoholic beverage closures) are made. Such certificate shall cover all purchases present and future.

The undersigned purchaser hereby certifies to the seller and to the War Production Board that he is familiar with Limitation Order L-103-b and that he will not use or sell any glass containers or any closures purchased from-----

Name of seller

Address of seller

pursuant to this or future purchase orders or contracts in violation of the terms of such order.

Date-----

Legal name of purchaser

By -----
Authorized official

Title of official

Address of purchaser

Section 35 (A) of the U. S. Criminal Code (18 U. S. C. A. 80) makes it a criminal offense to make a false statement or representation as to any matter within the jurisdiction of any department or agency of the United States.

EXHIBIT B

Certificate required by Order L-103-b to validate each purchase of new metal closures for malt or non-alcoholic beverages. Execute in duplicate, one copy to be retained by the purchaser, and one to be filed with the seller.

INVENTORY

(a) Permitted inventory (30% of the 1944 quota of closures for packing malt or non-alcoholic beverages) ----- gross.

(b) Inventory on date of this certification (Exclusive of Closures made from waste) ----- gross.

(c) Permitted delivery as of date of this certification from all sellers. Line (a) minus Line (b) ----- gross.

(d) Requested delivery from -----
Seller

GROSS.

The undersigned purchaser hereby certifies to the seller and to the War Production Board that he is familiar with Limitation Order L-103-b, that the foregoing

statements of inventory are true and correct, and that he will not use or sell any closures for malt beverages or non-alcoholic beverages received from the seller pursuant to the above-described "requested delivery" in violation of the terms of such order.

Date -----

 Legal name of purchaser
 By -----
 Authorized official

 Title of official

 Address of purchaser

Section 35 (A) of the U. S. Criminal Code (18 U. S. C. A. 80) makes it a criminal offense to make a false statement or representation as to any matter within the jurisdiction of any department or agency of the United States.

SCHEDULES—GENERAL EXPLANATION

Schedules I through VI list the only products which may be packed in new glass containers or with new metal closures. Schedule VII relates to the manufacture of home canning closures.

The data set forth in the two "quota" columns, opposite each product, indicate the number of new glass containers and new metal closures (determined in accordance with the general rules set forth in paragraph (g) of Order L-103-b), which may be used for packing that product. However, any

special quota provisions which these schedules make applicable to any product, are controlling to the extent that they conflict with paragraph (g).

The "X" mark which appears opposite each product in one of the columns headed "closure material" indicates that, except as listed hereafter, only closures made of the specified material may be used to pack that product. The general exceptions from this rule are:

(i) Closures made of blackplate (including rejects) may be used, within quotas, wherever tinplate or terneplate is specified.

(ii) Closures made of frozen plate may be used, within quota, wherever either tinplate, terneplate or blackplate is specified.

(iii) Closures made of waste may be used in addition to specified quotas for listed products.

All special provisions of these schedules relating to closure materials for specific products must be followed, and control to the extent that they conflict with the above.

All size specifications for glass containers set forth in these schedules must be followed in addition to the provisions of Order L-103 and its schedules.

Attention is called to paragraphs (p) through (v) of Order L-103-b which establish limited exceptions to the provisions of this order. Here again, any special provisions which these schedules contain relative to quota exemptions—as in the case

of ice cream mix and certain beverages—must be observed.

SCHEDULES I—FOODS

Note: Item 60 amended June 8, 1944.

No product packed in a can shall be repacked for sale in a glass container by the same or a different person, in the same or a different form, except as follows (or as otherwise specifically permitted in this schedule):

(i) When required for the packing of other products, pineapple may be repacked from No. 10 cans. Grape juice, grape pulp, citrus peel and pulp may be repacked from reusable cans, 5-gallons or larger. Apricots and peaches, cold pie pack, may be repacked from No. 10 cans or larger. No. 10 cans cut under this provision must be properly cleaned and returned to the nearest detinning plant.

(ii) Tomato paste, tomato pulp or puree, and tomato sauce may be repacked from No. 10, or from 5-gallon or larger reusable cans when required for packing other products, or for repacking in different form (other than in the form of tomato paste or tomato pulp or puree), but none may be repacked in the same form. No. 10 cans cut under this provision must be properly cleaned and returned to the nearest detinning plant.

(iii) Closures made of aluminum may be used for any product listed in this schedule for which aluminum closures were used in 1939, 1940 or 1941. However, all aluminum closures must be used within, and charged to, the quotas established by this schedule.

Product	Calendar year packing quota glass	Calendar year packing quota closures	Closure material	
			Tinplate	Blackplate
FRUIT AND FRUIT PRODUCTS				
1. Apples including crab apples, whole apples not to be packed	100% 1943	100% 1943	X	
2. Apple cider, gallons only	100% 1943 (see note)	100% 1943	X	
NOTE: Only new glass containers of one-half gallon and larger may be included for the purpose of computing quota under paragraph (g).				
3. Apple juice, not to be packed in containers smaller than 1 pint capacity	100% 1943	100% 1943	X	
4. Applesauce including sauce from crab apples	100% 1943	100% 1943	X	
5. Apricots, fresh	Unlimited	Unlimited	X	
6. Blackberries, black raspberries, blueberries or huckleberries, red raspberries, boysen berries, loganberries, and youngberries when packed as berries	Unlimited	Unlimited	X	
7. Cherries, red sour pitted and sweet	Unlimited	Unlimited	X	
8. Cranberries	100% 1943	100% 1943	X	
9. Figs—(Kadota)	Unlimited	Unlimited	X	
10. Fruit cocktail—consisting of any combination of fruits listed in this Schedule I and grapes; provided that the combination, by drained weight, shall consist of not less than 50 percent peaches and pears, and may consist of not to exceed 10 percent grapes. Pineapple may be repacked from No. 10 or larger cans, to the extent of 10 percent of the fruit cocktail.	Unlimited	Unlimited	X	
10a. Mixed fruits—consisting of any combination of fruits listed in this Schedule I (with or without grapes) provided the combination by drained weight shall consist of not less than 75 percent pear more than 65 percent diced peaches, and not less than 35 percent pear more than 45 percent diced pears; or a combination of not less than 50 percent pear more than 60 percent diced peaches and not less than 30 percent pear more than 40 percent diced pears with not less than 6 percent pear more than 10 percent grapes. Such peaches or pears shall be peeled, pitted, or cored and diced to a size such that no more than 20 percent of the units will pass through a 3/16" standard sieve, and no more than 20 percent of the units will have a greater edge dimension than 3/4", and so as to leave not more than 1 square inch of peel per pound of product on a drained weight basis. Not more than 10 percent of the grapes shall be cracked or crushed or have attached cap stems. No fruit may be packed under this item until the packer has packed and set aside his full quota for that fruit as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.	Unlimited	Unlimited	X	
11. Fruit butters, minimum size (excluding tumblers) 3/4 pound. At least 70 percent of containers packed to be 1 1/2 pounds or larger.	Unlimited	Unlimited	X	
12. Fruits crushed, fountain fruits and ice cream toppings	100% 1943	100% 1943	X	
13. Fruit conserves, jams, marmalades and preserves. At least 10 percent of the number of containers packed with these products, excluding tumblers, to be 2 pounds or larger.	Unlimited	Unlimited	X	
14. Fruit jellies	Unlimited	Unlimited	X	
15. Fruit juices, other than grape, apple, or apple cider, or mixtures of fruit juices (undiluted except for the addition of sweetening). Minimum size 1 pint.	100% 1943	100% 1943	X	
16. Grape juice, minimum size 1 pint.	Unlimited	Unlimited	X	
17. Fruit concentrates, liquid, when concentrated on a ratio 5 or more to 1	100% 1943	100% 1943	X	
18. Fruit concentrates, dry	100% 1943	100% 1943	X	X
19. Fruit nectars, minimum size 1 pint	Unlimited	Unlimited	X	
20. Olives, ripe and green ripe	Unlimited	Unlimited	X	
21. Peaches, halves, slices or cubes	Unlimited	Unlimited	X	
22. Pears—whole pears, except seckel pears, not to be packed	Unlimited	Unlimited	X	X
23. Pectin, liquid	Unlimited	Unlimited	X	
24. Plums	Unlimited	Unlimited	X	
25. Prunes, fresh Italian	Unlimited	Unlimited	X	
VEGETABLES AND VEGETABLE PRODUCTS				
26. Asparagus, all-green or culturally bleached	Unlimited	Unlimited	X	
27. Beans, with or without pork	100% 1943	100% 1943	X	
28. Beans, fresh, all varieties	Unlimited	Unlimited	X	
29. Beets—whole beets over 1 1/2" diameter not to be packed	Unlimited	Unlimited	X	
30. Carrots—whole carrots not to be packed	Unlimited	Unlimited	X	
31. Peas and carrots—fresh green peas only. Carrots not to exceed 40 percent of total drained weight. No vegetable may be packed under this item until the packer has packed and set aside his full quota for that vegetable as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.	Unlimited	Unlimited	X	

SCHEDULE I—FOODS—Continued

Product	Calendar year pack- ing quota glass	Calendar year pack- ing quota closures	Closure material	
			Tinplate	Blackplate
VEGETABLES AND VEGETABLE PRODUCTS—Continued				
32. Corn, fresh, sweet cut only.....	Unlimited.....	Unlimited.....	X	.....
33. Mixtures of vegetables (except succotash, and peas and carrots) 90 percent of this mixture by drained weight must consist of vegetables listed in this schedule, celery and onions: <i>Provided</i> , That the combination, by drained weight, shall consist of not more than 60 percent of any one vegetable; and, <i>Provided further</i> , That no vegetable may be packed under this item until the packer has packed and set aside his full quota for that vegetable as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.	Unlimited.....	Unlimited.....	X	.....
34. Mushrooms.....	100% 1943.....	100% 1943.....	X	.....
35. Okra, including tomatoes and okra.....	100% 1943.....	100% 1943.....	X	.....
36. Peas, green.....	Unlimited.....	Unlimited.....	X	.....
37. Peppers, sweet, including pimientos. Minimum size container 6 fluid ounces.....	100% 1943.....	100% 1943.....	X	.....
38. Pumpkin and squash.....	100% 1943.....	100% 1943.....	X	.....
39. Spinach, and other green leafy vegetables limited to beet, collard, dandelion, kale, mustard, poke and turnip greens.....	100% 1943.....	100% 1943.....	X	.....
40. Succotash, fresh vegetables only.....	Unlimited.....	Unlimited.....	X	.....
41. Tomatoes.....	Unlimited.....	Unlimited.....	X	.....
42. Tomato catsup and chili sauce, containing not less than 10.8 percent (specific gravity 1.045) by weight of dry tomato solids.....	Unlimited.....	Unlimited.....	X	.....
43. Tomato paste from fresh tomatoes, containing not less than 25 percent by weight of dry tomato solids.....	Unlimited.....	Unlimited.....	X	.....
44. Tomato pulp or puree from fresh tomatoes, containing not less than 10.8 percent (specific gravity 1.045) or more than 25 percent, by weight of dry tomato solids.....	Unlimited.....	Unlimited.....	X	.....
45. Tomato sauce, including spaghetti sauce, containing not less than 8.7 percent (specific gravity 1.037) by weight of dry tomato solids, and not less than 10.0 percent (specific gravity 1.042) by weight of total dry solids, salt free. In addition to salt, the contents may contain pepper, spice, oils, and other flavoring ingredients.....	Unlimited.....	Unlimited.....	X	.....
46. Vegetable juices, or mixtures thereof, undiluted, except for the addition of sweetening or seasoning, minimum size 1 pint.....	Unlimited.....	Unlimited.....	X	.....
MEAT AND MEAT PRODUCTS				
47. Beef, dried—tumblers and caps for tumblers may be used in addition to quota.....	100% 1943.....	100% 1943.....	X	.....
48. Beef extract.....	100% 1943.....	100% 1943.....	X	.....
49. Chicken, boned.....	100% 1943.....	100% 1943.....	X	.....
49a. Chicken and turkey a la king, containing not less than 20 percent meat and skin; skin and giblets not to exceed natural proportions.....	100% 1943.....	100% 1943.....	X	.....
49b. Chicken and turkey egg noodles, containing not less than 12 percent meat and skin; skin and giblets not to exceed natural proportions.....	100% 1943.....	100% 1943.....	X	.....
49c. Turkey, boned.....	100% 1943.....	100% 1943.....	X	.....
50. Corned beef hash.....	100% 1943.....	100% 1943.....	X	.....
51. Mince meat. No containers holding less than one pound net weight of mince meat to be packed.....	100% 1943.....	100% 1943.....	X	.....
52. Pigs feet and cutlets, pickled. No containers of a capacity less than one pint to be packed.....	200% 1943.....	200% 1943.....	X	.....
53. Scrapple (Philadelphia type).....	50% 1943.....	50% 1943.....	X	.....
54. Tamales.....	100% 1943.....	100% 1943.....	X	.....
55. Chili con carne, with or without beans (only when packed in accordance with F. D. A. standards).....	100% 1943.....	100% 1943.....	X	.....
56. Meat spreads, including ham, tongue, liver, beef and sandwich spreads. When packed as a spread, the chopped products shall contain not less than 65 percent meat, by cooked weight, with added cereal or other products. When packed as deviled ham or deviled tongue, the product shall consist of chopped meat without added cereal or other products.....	100% 1943.....	100% 1943.....	X	.....
56a. Meat loaf containing not less than 90 percent meat, by uncooked weight and no added water. When packed as a chopped product, meat loaf may contain not more than 10 percent of the following ingredients: cereal, whole milk, eggs and seasonings.....	100% 1943.....	100% 1943.....	X	.....
57. Chopped luncheon meats, consisting of chopped, seasoned meat with not to exceed 3 percent added water, by weight.....	100% 1943.....	100% 1943.....	X	.....
58. Sausage in casings, Vienna style, containing no cereal or similar substances and not to exceed 10 percent added water by weight.....	100% 1943.....	100% 1943.....	X	.....
59. Tongue.....	200% 1943.....	200% 1943.....	X	.....
FISH AND SHELLFISH				
60. Any person who packed fish or shellfish products in 1943 may pack the same products in 1944 or any subsequent year. Fish or shellfish products as used here shall not include clam broth.....	150% 1943.....	150% 1943.....	X	.....
60a. Clam broth.....	100% 1943.....	100% 1943.....	X	.....
MILK AND DAIRY PRODUCTS				
61. Cheese spreads, processed or unprocessed. Tumblers and caps for tumblers may be used in addition to quota.....	125% 1943.....	125% 1943.....	X	.....
62. Milk, cultured, as classified herein refers only to those cultured or fermented milk or skim milk products which develop pressure within the container (glass bottles) due to fermentation which is produced by the addition of certain materials to milk or skim milk such as sugar, yeast, cultures, and the like.....	100% 1943.....	100% 1943.....	.....	X
63. Milk, fluid with or without flavoring.....	Unlimited.....	Unlimited.....	.....	X
64. Dry milk, malted milk, (including chocolate milk), and milk fortifiers.....	100% 1943.....	100% 1943.....	.....	X
65. Ice cream mix, dry—notwithstanding the provision of paragraph (p) of this Supplementary Order L-103-b, packing quota includes pack required to be set aside by any order of the War Production Board, the Food Distribution Administrator, the Department of Agriculture for purchase by Government agencies. Containers and closures used for such packs must be charged to quotas for this product.....	100% 1943.....	100% 1943.....	X	.....
66. Miscellaneous dairy products packed in returnable glass containers, including but not limited to fluid milk, cultured milk, liquid modifications of milk, sweet cream, sour cream and cottage cheese.....	Unlimited.....	None.....	.....	.....
SYRUPS AND HONEY				
67. Syrups—blended, cane, corn, maple, molasses, sorghum. Containers under 1 gallon capacity only to be packed. NOTE: Only new glass containers under 1 gallon capacity to be included for purpose of computing quota in accordance with paragraph (g).	150% 1943 (see note).....	Unlimited.....	.....	X
68. Syrups—bottlers, malt, and fountain syrups.....	100% 1943.....	Unlimited.....	.....	X
68a. Syrup—chocolate.....	100% 1943.....	Unlimited.....	X	.....
69. Honey.....	Unlimited.....	Unlimited.....	.....	X
OLIVES, PICKLES, RELISHES, CONDIMENTS & SAUCES				
70. Pickles, pickleball and relishes.....	125% 1943.....	125% 1943.....	X	.....
71. Horseradish.....	100% 1943.....	100% 1943.....	X	.....
72. Mustard.....	100% 1943.....	100% 1943.....	X	.....
73. Green Olives.....	100% 1943.....	100% 1943.....	X	.....
74. Sauces—beefsteak, cooking, soya, pepper and Worcestershire.....	100% 1943.....	100% 1943.....	X	.....
EDIBLE OILS AND DRESSINGS				
75. Dressings—Mayonnaise, Russian, salad, Thousand Island. At least 60 percent of the containers used by any person to pack any or all of these products must be pints or larger.....	125% 1943.....	125% 1943.....	.....	X
75a. Tartar Sauce and sandwich spreads (other than meat or cheese spreads).....	125% 1943.....	125% 1943.....	.....	X
76. French dressing.....	100% 1943.....	100% 1943.....	X	.....

SCHEDULE I—FOODS—Continued

Product	Calendar year pack- ing quota glass	Calendar year pack- ing quota closures	Closure material	
			Tinplate	Blackplate
EDIBLE OILS AND DRESSINGS—Continued				
77. Oil, edible, liquid. NOTE: Both new glass containers and new metal cans packed during base period to be included for purpose of computing quota under paragraph (c). No containers other than quarts and pints may be packed, with the following exceptions: (i) Olive oil may be packed in quarts, pints and smaller sizes. (ii) Any person who packed liquid edible oils prior to January 1, 1942 in glass containers larger than one quart may continue to do so in 1944 and subsequent calendar years.	12 3/4% 1943 (see note).	100% of quota glass containers.		X
78. Shortenings	100% 1943	None		
MISCELLANEOUS FOODS				
79. Baby foods. Consisting of food products of small particle size or in liquid or semi-liquid form made from the following ingredients: fruits (except dried apricots, dried pears, dried peaches, dried or dehydrated apples); vegetables; meats; poultry products; dairy products; sugar; salt or seasoning; yeast or yeast derivatives. Frozen fruits and vegetables may be used. Potatoes and cereals may be used only in combination with other permitted products, and only provided the combined potato and cereal content does not exceed 12 percent, by weight, of the total product. Formulas—dry and liquid.	100% 1943	100% 1943	X	
81. Cherries, maraschino.	100% 1943	100% 1943	X	
82. Coffee, not including soluble coffee. NOTE: Glass quotas for coffee are based on the capacity of new glass containers and metal cans accepted, rather than on the number of those used during 1941. Therefore, after computing his quota base in accordance with steps 1 and 2 of paragraph (c), on this basis, a coffee packer is permitted to accept and use enough new glass containers (of any size), to enable him to pack 75 percent of the capacity of new metal cans and jars resulting from such computation. No more than 40 percent of yearly glass quota may be accepted in period May 1 through October 31. New metal cans used in any one month shall not exceed 50 percent of the number of new glass containers packed in that month.	75% 1941 (see note).	100% 1943 quota glass containers. (See note.)		X
83. Coffee, soluble.	100% 1943	100% 1943		MM
84. Baking powder.	100% 1943	100% 1943		MM
85. Dyes, certified colors, liquid.	100% 1943	100% 1943		MM
86. Flavoring extracts.	100% 1943	100% 1943	X	
87. Malt, dry.	100% 1943	100% 1943		M
88. Nut butters including soybean butter. To be packed in 1 pound, 1 1/2 pound, 2 pounds and larger containers only, except for tumbler which may be used subject to provisions of L-163. At least 10 percent of containers used to be 2 pounds or larger.	100% 1943	100% 1943		M
89. Spices and seasonings.	100% 1943	100% 1943	X	
90. Vinegars. At least 70 percent of the containers packed must be quarts or larger. No containers less than pint capacity to be packed.	100% 1943	100% 1943	X	
91. Special foods for human consumption only, limited to foods other than usual table foods.	(See note)	(See note)	(See note)	(See note)
92. Soup mix, dehydrated and pasta. NOTE: Quota—no person shall pack any special food product unless he packed the product in substantially the same form in 1943, and unless he obtains prior permission upon application to the War Production Board.	100% 1943	100% 1943	X	

SCHEDULE II—DRUG PRODUCTS
(Products for medicinal purposes only)

Closures made of aluminum may be used for any product listed in this schedule for which aluminum closures were used in 1939, 1940 or 1941. However, all aluminum closures must be used within, and charged to, the quotas established by this schedule.

Product	Calendar year pack- ing quota glass	Calendar year pack- ing quota closures	Closure material	
			Tinplate	Blackplate
1. Alcohol, rubbing or medicated.	Note 1	Note 1		X
2. Anesthetic solutions	Unlimited	Unlimited	X	
3. Biological preparations	Unlimited	Unlimited	X	
4. Blood plasma	Unlimited	Unlimited	X	
5. Capsules, pills, tablets, troches, lozenges.	Note 1	Note 1		X
6. Chemicals, dry or liquid	Unlimited	Unlimited	X	
7. Citrate of magnesia	Note 1	Note 1		X
8. Dental supplies packed exclusively for use in the practice of dentistry.	Unlimited	Unlimited	X	
9. Elixirs	Note 1	Note 1		X
10. Emulsions	Note 1	Note 1		X
11. Extracts, dry or liquid	Note 1	Note 1		X
12. Glycerine	Note 1	Note 1		X
13. Glycerites	Note 1	Note 1	X	
14. Jellies, aqueous	Note 1	Note 1		X
15. Liniments	Note 1	Note 1		X
16. Liniments of ammonia	Note 1	Note 1	X	
17. Lotions, medicinal only	Note 1	Note 1		X
18. Magmas	Note 1	Note 1	X	
19. Oleoresins	Note 1	Note 1		X
20. Oils, fixed, volatile or medicated	Note 1	Note 1	X	
21. Ointments, cerates, petrolatum pastes.	Note 1	Note 1		X
22. Ointments, ophthalmic	Note 1	Note 1	X	
23. Powders	Note 1	Note 1		X
24. Prescriptions	Unlimited	Unlimited	X	
25. Proprietary preparations	Note 1	Note 1		X
26. Salts, effervescent, hygroscopic, efflorescent only	Note 1	Note 1		X
27. Soaps, medicinal only	Note 1	Note 1		X
28. Solutions, aqueous	Note 1	Note 1	X	
29. Solutions, other than aqueous	Note 1	Note 1	X	
30. Solutions, parenteral	Unlimited	Unlimited	X	
31. Spirits	Note 1	Note 1		X
32. Spirits of ammonia, aromatic	Note 1	Note 1	X	
33. Spirit of ether compound and spirit of ether	Note 1	Note 1	X	
34. Sulfonamide preparations	Unlimited	Unlimited		X
35. Suppositories	Note 1	Note 1		X
36. Syrups	Note 1	Note 1		X
37. Tinctures	Unlimited	Unlimited		X
38. Tincture of iodine	Unlimited	Unlimited	X	
39. Waters laxative, purgative or medicinal	Note 1	Note 1		X
40. Turpentine, maximum size 8 ounces	Note 1	Note 1		X

Note 1: The total number of new metal closures and new glass containers which may be used, during any calendar year, for packing all of the products referring to this note is 100 percent of the number of new metal closures or new glass containers, respectively, a person used for said purpose during 1943, after deducting the quota exempt closures or containers used, in accordance with the provisions of paragraph (c). This quota may be used for any one or more of said products.

SCHEDULE III—CHEMICALS

Product	Calendar year packing quota glass	Calendar year packing quota closures	Closure material	
			Tinplate	Blackplate
1. Adhesives, glue, muclages and pastes.....	100% 1943.....	100% 1943.....		X
2. Alcohol, liquid or solidified (excluding anti-freeze).....	100% 1943.....	100% 1943.....		X
3. Ammonia, household, and/or household liquid cleaners. No containers of less than 1 quart capacity may be packed.	100% 1943.....	100% 1943.....	X	
4. Aromatic chemicals used for their odoriferous and/or flavoring properties.....	Unlimited.....	Unlimited.....	X	
5. Automotive maintenance or repair items, liquid or paste.....	100% 1943.....	100% 1943.....		X
6. Blulings.....	100% 1943.....	100% 1943.....	X	
7. Bleaches, liquid. No containers of less than 1 quart capacity may be packed.....	100% 1943.....	Unlimited.....	X	
8. Cements—dry, paste or liquid.....	100% 1943.....	100% 1943.....		X
9. [Deleted May 16, 1944].				
10. Chemicals, dry, not elsewhere specified.....	80% 1943.....	80% 1943.....		X
11. Chemicals, liquid, not elsewhere specified.....	80% 1943.....	80% 1943.....	X	
12. Chemicals for food sanitation purposes only.....	150% 1943.....	150% 1943.....		X
13. Chemicals, reagent.....	200% 1943.....	200% 1943.....	X	
14. Cleaners—dry, paste or liquid, not including liquid household cleaners.....	100% 1943.....	100% 1943.....		X
15. Compounds for grinding, polishing, or sealing.....	100% 1943.....	100% 1943.....		X
15a. Dental supplies packed exclusively for use in the practice of dentistry.....	Unlimited.....	Unlimited.....	X	
16. Deodorants—dry, not for use on human body.....	100% 1943.....	100% 1943.....		X
17. Deodorants—liquid or paste, not for use on human body.....	100% 1943.....	100% 1943.....	X	
18. Dressings for industrial purposes. Belt dressings and similar preparations.....	100% 1943.....	100% 1943.....		X
19. Dyes.....	100% 1943.....	100% 1943.....	X	
20. Essential oils, distilled or cold pressed.....	100% 1943.....	100% 1943.....	X	
21. Embalming fluid.....	Unlimited.....	Unlimited.....		X
22. Fire extinguisher fluids.....	100% 1943.....	100% 1943.....		X
23. Fungicides.....	100% 1943.....	100% 1943.....		X
24. Fungicides, insecticides, disinfectants and livestock or agricultural solutions or sprays. No containers larger than 1 quart to be packed	150% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one quart capacity and smaller may be included for purpose of computing quota in accordance with paragraph (g).				
25. Germicides.....	125% 1943.....	125% 1943.....	X	
26. Graphite with liquid.....	100% 1943.....	100% 1943.....		X
27. Glycerine.....	100% 1943.....	100% 1943.....		X
28. Hand protective compounds (industrial protective only and only when packed in 8 oz. container or larger).	150% 1943.....	150% 1943.....		X
29. Hypochlorite powders.....	125% 1943.....	125% 1943.....	X	
30. Inks.....	100% 1943.....	100% 1943.....	X	
31. Ink eradicators.....	100% 1943.....	100% 1943.....	X	
32. Paints, clear (including shellac) except nitro-cellulose base paints: containers limited to quarts and smaller.	100% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one quart capacity and smaller may be included for purpose of computing quota in accordance with paragraph (g).				
33. Paints, pigmented except nitro-cellulose base paints; containers limited to one-half pints and smaller.	100% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one pint capacity and smaller may be included in computing quota under paragraph (g).				
34. Paint thinner, including turpentine, paint and varnish removers and linseed oil; excluding thinners for nitro-cellulose products; quart, pint and half-pint containers only.	100% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one quart capacity and smaller may be included for purpose of computing quota under paragraph (g).				
35. Phenols.....	100% 1943.....	100% 1943.....	X	
36. Photographic supplies.....	100% 1943.....	100% 1943.....	X	
37. Poisons.....	100% 1943.....	100% 1943.....		X
38. Polishes, liquid. Furniture, auto, metal and floor polishes, quart and smaller containers only.	100% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one quart capacity and smaller may be included for purpose of computing quota under paragraph (g).				
39. Putty.....	100% 1943 (see note).	100% quota glass containers.		X
NOTE: Only new glass containers of one quart capacity and smaller may be included for purpose of computing quota under paragraph (g).				
40. Polishes not otherwise specified.....	75% 1943.....	75% 1943.....		X
41. Shoe and leather polishes, waxes, dyes, stains and dressings not including liquid or cream shoe white.....	125% 1943.....	125% 1943.....		X
42. Shoe white, liquid or cream.....	100% 1943.....	100% 1943.....		X
43. Soap, liquid or paste.....	100% 1943.....	100% 1943.....		X
44. Solvents—organic solvents and petroleum distillates.....	100% 1943.....	100% 1943.....		X
45. Synthetic resins.....	100% 1943.....	100% 1943.....		X
46. Waxes.....	100% 1943.....	100% 1943.....		X
47. Wood preservatives and/or fillers.....	100% 1943.....	100% 1943.....		X

SCHEDULE IV—COSMETICS AND TOILETRIES

Product	Calendar year packing quota glass	Calendar year packing quota closures	Closure material	
			Tinplate	Blackplate
1. Cosmetics, solid and semisolid types; such as face creams, hand creams, vanishing creams, deodorant and anti-perspirant creams and cream rouge.	100% 1943.....	85% quota glass containers.		X
2. Cosmetics and toiletries, fluid or powder; such as deodorants, antiperspirants, shampoos, hair tonics, hair dyes, wave solutions, hair rinses, oral antiseptics, tooth pastes, tooth powders, liquid dentifrices, after shave lotions, liquid soaps, perfumes, toilet waters, face and hand preparations, lotions, fingernail preparations.	100% 1943.....	50% quota glass containers.		X
3. Soaps, hand.....	100% 1943.....	100% quota glass containers.		X
4. Shaving cream.....	100% 1943.....	100% quota glass containers.		X

SCHEDULE V—MISCELLANEOUS PRODUCTS

Product	Calendar year packing quota glass	Calendar year packing quota closures	Closure material	
			Tinplate	Blackplate
1. Artist supplies.....	100% 1943.....	100% quota glass containers.		X
2. Candle tumblers.....	Unlimited.....	None.....		X
3. Dental floss.....	100% 1943.....	100% 1943.....		X
4. Lighter fluids.....	100% 1943.....	100% 1943.....		X
5. Oils, lubricating and machine. Motor oils to be packed in quarts only.....	100% 1943.....	100% 1943.....		X
6. Tobacco and snuff not including cigars and cigarettes.....	100% 1943.....	None.....		X

SCHEDULE VI—BEVERAGES

(The rules set forth in this Schedule are controlling wherever they conflict with any other provisions of Order L-103-b. However, except as modified herein, all provisions of Order L-103-b are applicable)

MALT BEVERAGES

Product. Malt beverages, including only beer, ale, porter, near beer and mixtures thereof.

Glass Containers

(a) **Glass container quota.** 100% of the number of new returnable glass containers which the packer accepted delivery of for malt beverages during 1943—less the number of quota exempt returnable glass containers which were accepted during the period between July 1, 1943 and December 31, 1943.

(b) **Exceptions from glass quota provisions.** In addition to his quota of glass containers for malt beverages, any packer may accept delivery of the following portion of the number of new or used glass containers used, or actually to be used, during the then current calendar year for delivering malt beverages to or for any of the persons listed under paragraph (p) of this order:

(1) **Export shipment.** The full amount of glass containers for delivering malt beverages to or for any such person for shipment to points outside the continental United States.

(2) **Domestic consumption.** 8% of the full amount of glass containers for delivering malt beverages to or for any such person for use or distribution within the continental United States.

Closures

(c) **Closure quota (See Note 3).** 115% of the number of new metal closures used for malt beverages during 1943. (Quota exempt closures may not be included in base.)

(d) **Closure material (See Note 1)** Blackplate (including rejects) as allocated; electrolytic waste-waste, and frozen plate. Hot dipped waste-waste may be used only to make malt beverage closures which are to be exported unused. The export of unused malt beverage closure to foreign countries (but not exports to United States territories or island possessions) is exempted from the limitations of paragraph (j) of this order.

No closures made of waste may be used in addition to quota, pursuant to paragraph (d) of Order L-103-b, except as follows:

- (1) Closures made of used cans.
- (2) Closures made of used closures and of discs produced in the ordinary course of manufacturing home canning screw bands.

NON-ALCOHOLIC BEVERAGES

Product. Non-alcoholic beverages, including only carbonated soft drinks; non-carbonated soft drinks; unflavored carbonated waters and unflavored naturally carbonated and still waters (See Note 2); drinks consisting of fruit juices, vegetable juices and combinations thereof, where less than 85% by weight of such drinks is pure fruit juice, vegetable juice, or a mixture thereof; and sterilized milk drinks made with powdered milk.

Glass Containers

(a) **Glass container quota.** 80% of the number of new glass containers which the packer accepted delivery of for non-alcoholic beverages during 1941.

(b) **Exceptions from glass quota provisions.** In addition to his quota of glass containers for non-alcoholic beverages, any packer may accept delivery of the following portion of the number of new or used glass containers used, or actually to be used, during the then current calendar year for delivering non-alcoholic beverages to or for any

of the persons listed in paragraph (p) of this Order.

(1) **Export shipment.** The full amount of glass containers for delivering non-alcoholic beverages to or for any such person for shipment to points outside the continental United States.

(2) **Domestic consumption.** 8% of the full amount of glass containers for delivering non-alcoholic beverages to or for any such person for use or distribution within the continental United States.

Closures

(c) **Closure quota (See Notes 2 and 3).** 115% of the number of new metal closures used for non-alcoholic beverages during 1943 (Quota exempt closures are not to be included in base).

(d) **Closure material (See Note 1).** Blackplate (including rejects) as allocated; electrolytic waste-waste, and frozen plate. Hot dipped waste-waste may be used only to make non-alcoholic beverage closures which are to be exported unused. The export of unused non-alcoholic beverage closures to foreign countries (but not exports to United States territories or island possessions) is exempted from the limitations of paragraph (j) of this order.

No closures made of waste may be used in addition to quota, pursuant to paragraph (d) of Order L-103-b except as follows:

- (1) Closures made of used cans.
- (2) Closures made of used closures and of discs produced in the ordinary course of manufacturing home canning screw bands.

SCHEDULE VII—HOME CANNING CLOSURES

No manufacturer of glass containers shall ship any jars with 70 mm. screw finish, intended for home canning unless at least 40% of such jars shipped during each calendar month are delivered as a unit, consisting of the jar and a "glass lid closure" packed together. A "glass lid closure" is one consisting of a glass lid, a screw band and a top seal jar ring.

Description of closure	Manufacturer's quota	Closure material indicated by X			
		0.50 tin-plate	Wire balls	Zinc	Black-plate
1. Top seal metal lids, 70 mm.	Unlimited	X			
2. Bands for 70 mm. top seal metal lids	Unlimited	X			
3. Bands for use with 70 mm. glass lids	Unlimited	X			
4. Lightning type	Unlimited		X		
5. Top seal metal lids, smaller than 70 mm.	Unlimited	X			
6. One piece metal closures, 70 mm. shoulder seal type	Unlimited	X			
7. One piece metal closures, 70 mm. top seal type	Unlimited	X			
8. Top seal metal lids larger than 70 mm.	From October 1, 1943 to September 30, 1944—6% of production of 70 mm. lids from October 1, 1942 to September 30, 1943.	X			
Es. Bands for top seal metal lids larger than 70 mm.	2% of 1944 quota for top seal metal lids larger than 70 mm.	X			
9. Zinc Mason P/L closures, 70 mm.	6% 1941 production			X	
10. Jelly glass lids	Unlimited				X

INTERPRETATION 1: Revoked Jan. 4, 1944.

INTERPRETATION 2

GLASS CONTAINER AND CLOSURE QUOTAS

Paragraph (g) sets forth the method for computing a packer's quota of new glass containers or new metal closures. The first step in the process (subparagraph (1) of paragraph (g)) is to take the number of new glass containers or new metal closures used or accepted for packing that product during the named base period. In arriving at this number a packer may not include more containers or closures than he was permitted to accept or use under the provisions of the applicable order in existence at the time. New glass containers or new metal closures accepted or used pursuant to the grant of

WINES

Product. Wines.
Glass container quota. 100% of 1943.
Closure quota. 50% quota glass containers.
Closure material. Blackplate.

DISTILLED SPIRITS

Product. Distilled spirits, including cordials.
Glass container quota. 100% of 1943.
Closure quota. 50% quota glass containers.
Closure material. Blackplate.

Note 1: Permission to accept delivery of used cans made of tinplate or of sheets recovered from such cans or of tinplate slitter or shear trimmings, lithographing lay sheets and discs must be obtained in accordance with Conservation Order M-325.

Note 2: Except with regard to items listed in Schedule II, no new metal closures shall be affixed to glass containers smaller than 12 fl. oz. for packing unflavored carbonated natural or mineral waters unless such glass containers were manufactured on or before June 1, 1942.

Note 3: No person other than a jobber purchasing for resale shall accept delivery of malt beverage or non-alcoholic beverage closures which would increase his inventory beyond 30% of his 1944 quota of such closures. This inventory shall include closures to be used as described in paragraph (p) of this order but not closures made of waste materials described in paragraphs (d) (1) and (2) of this schedule. No separate inventory is permitted for uses described in paragraph (p).

an appeal are properly included in making the computation. (Issued Apr. 3, 1944.)

[Interpretation 3]

A caterer or restaurateur, who fills glass containers with food which is ready for consumption, for the purpose of delivering it to a plant to be served in in-plant feeding operations, is not a packer within the meaning of the term as defined in paragraph (x) (2) of this order and therefore not subject to the restrictions contained in it. He may properly use the certification contained in Exhibit A in placing his purchase orders if the glass containers are to be used for this purpose only. (Issued May 15, 1944.)

PART 3270—CONTAINERS

[Conservation Order M-81, as Amended
June 8, 1944]

CANS

§ 3270.31 *Conservation Order M-81—*
(a) *Prohibitions on purchase, acceptance and use of cans.* No person shall purchase, accept delivery of or use any can for any other purpose than for packing a product listed in a schedule attached to this order.

(b) *Restrictions on purchase, acceptance and use of cans.* No person shall, during any calendar year (or any seasonal year when packing quota is based on a seasonal year in the schedules) purchase, accept delivery of or use for packing any product which is listed in a schedule attached to this order, more cans than his packing quota for that product. However, jobbers or retailers may obtain and sell cans in conformity with the provisions of this order.

(c) *Restrictions on cans for War Shipping Administration.* No person shall sell or deliver any product packed in cans for use on vessels under the direction of the War Shipping Administration unless authorization to acquire the cans has been obtained on Form WFB 646 (formerly PD-300)

(d) *Restrictions on use of cans made of waste.* Attention is called to the fact that cans made of waste (other than those specified in paragraph (k) (4)) are now covered by the provisions of this order. Such cans may only be made or used contrary to the restrictions of this order pursuant to the grant of an appeal. Appeals for this purpose shall state: (1) the product to be packed, (2) the number and type of cans to be used and (3) the type of waste to be used.

(e) *Restrictions on can material and sizes.* No person shall purchase, accept delivery of or use for packing any listed product, cans made of any kind of plate or of any size except those permitted for that product in the schedules of this order. He may, however, use a can larger than the largest permitted size for packing a listed product. Wherever the can size is specified by weight, the weight referred to shall be net weight of the contents of the can.

When tinplate is specified for the manufacture of cans for packing a particular product, the coating indicated represents the maximum weight of tin coating per single base box. The term "0.50 tinplate" or "0.75 tinplate" wherever used in this order includes menders arising in the production of such tinplate which have been hot-dipped with a maximum tin coating of 1.25 pounds per base box, and hot-dipped waste-waste. When SCMT is specified, special

coated manufacturers' terneplate is referred to.

(f) *Prohibition against repacking.* No product packed in a can shall be repacked for sale in a can or any other container by the same or different person in the same or different form except to the extent specifically permitted in the schedules attached to this order or pursuant to Order L-103-b.

(g) *Prohibition against packing dried or frozen fruits or vegetables.* No dried or frozen fruits or vegetables shall be packed in a can except to the extent specifically permitted in the schedules attached to this order.

(h) *Restrictions on food packing.* The foods listed in Schedules I and II are limited to those which are intended and suitable for human consumption. Canning of foods for animals and pets is not permitted.

Restrictions on Manufacture, Sale and Delivery

(i) *General restriction.* No person shall manufacture, sell or deliver any cans which he knows, or has reason to believe, will be accepted or used in violation of any prohibition or restriction of this order.

(j) *Certificate.* No person shall manufacture, sell or deliver any cans except under a purchase order or contract validated by a delivery to him of a purchaser's certificate, signed manually by the purchaser as provided in Priorities Regulation No. 7. This certificate shall be in substantially the form attached hereto as Exhibit A. This certificate, once filed by a purchaser with a supplier, covers all future deliveries to him from that supplier. No certificate shall be required from a retailer who buys for resale, or from persons purchasing from retailers.

Exceptions

(k) *Exceptions to restrictions on purchase, acceptance or use.* The restrictions imposed by this order shall not apply to the purchase, acceptance or delivery or use of the following cans:

(1) Cans (other than for samples distributed for the purpose of advertising or promoting the sale of a product) for packing any product which is not to be sold in the same or different form. However, cans packed by federal or state institutions for their own consumption shall be controlled by the can size and material restrictions.

(2) Fibre cans with ends made of waste-waste or blackplate rejects for packing the following products: any food product for human consumption, antiseptic or medicinal powders, dental plastics and impression materials, dentifrice powders including denture cleaners and adhesives, insecticides and

rodent poisons, seed disinfectants and inoculants, cements, photographic chemicals, cleansing powders, wall-paper cleaner and inner-tube repair kits.

(3) Fibre cans with ends made of sheets recovered from used cans. Permission to accept delivery of used cans or sheets recovered from used cans for this purpose must be obtained under Conservation Order M-325.

(4) Fibre cans with ends made of waste.

(5) Cans for packing any products not listed in Schedules I or II attached to this order when such cans are to be delivered either (a) packed or empty to the Army, Navy, Marine Corps, Maritime Commission or War Shipping Administration of the United States (including persons operating vessels for such Commission or Administration for use thereon) pursuant to a letter of intent approved by or a purchase order or contract negotiated for or with any of these agencies, or (b) to other persons pursuant to authorization by the Maritime Commission under Form WFB 646 (formerly PD-300)

(1) *Inventory exceptions—(1) Schedules I and II.* The restrictions concerning can materials and sizes contained in paragraph (e) shall not apply to cans made of tinplate which was either in process at the tin mill, in the inventory of the tin mill for the account of the manufacturer, or in the inventory of the can manufacturer, on or before January 3, 1944, for packing products listed in Schedules I or II.

(2) *Schedule III.* The restrictions concerning can materials and sizes contained in paragraph (e) shall not apply to cans made of terneplate or blackplate which was either in process at the tin mill, in the inventory of the tin mill for the account of the manufacturer, or in the inventory of the can manufacturer, on or before January 3, 1944 for packing products listed in Schedule III.

(3) *Change of specifications.* Whenever the size and can material specifications for a product are changed by amendment, a can manufacturer must continue to manufacture, sell and deliver cans for that product in accordance with the superseded specifications (before making any cans conforming to the new specifications) as long as there is available to him plate made for that product which was in process at the tin mill, in the inventory of the tin mill for his account, or in his inventory, on the date of the change. Packers of that product must accept and use (within quota) such cans for packing that product.

(m) *Small user.* Nothing in this order shall prohibit any person, who, during the calendar year 1942, used cans requiring for their manufacture less than 25

base boxes from purchasing, accepting delivery of, or using during any subsequent calendar year without restriction an aggregate of cans requiring for their manufacture not more than 25 base boxes. However, if he uses the cans to pack a product listed in the schedules of this order, he must conform to the provisions of Paragraph (e) relative to sizes and can material.

Definitions

(n) For the purpose of this order:

(1) "Can" means any unused container which is made in whole or in part of tinplate, terneplate, blackplate, or waste, and which is suitable for packing any product. The term includes all pails and drums made from blackplate, 29 gauge or lighter (except stripper drums having a capacity of 30 pounds or greater) and any container closure or fitting made in whole or in part of tinplate, terneplate, blackplate, or waste, but does not include a closure or fitting to be used on or as a part of a glass container or fiber or steel drum (as defined in Orders L-103, M-313 and L-197) The term does not include fluid milk shipping containers as defined in Conservation Order M-200.

(2) "Tin plate" means steel sheets coated with tin (including primes, seconds and hot-dipped waste-waste) and includes (i) electrolytic tinplate in which the tin coating is applied by electrolytic deposition, and (ii) hot-dipped tinplate in which the tin coating is applied by immersion in molten tin. The term does not include waste.

(3) "Terneplate" means steel sheets coated with terne metal (including primes, seconds, and waste-waste) The term does not include waste.

"Terne Metal" means the lead-tin alloy used as the coating for terneplate, but does not include lead recovered from secondary sources which contains not more than 2½% residual tin.

(4) "Blackplate" means steel sheets 29-gauge or lighter other than tinplate or terneplate. The term includes "blackplate rejects," "electrolytic waste-waste" and chemically treated blackplate (CTB) The term does not include waste.

(5) "Waste" means scrap tinplate, terneplate and blackplate (including strips and circles) produced in the ordinary course of manufacturing cans, and also tinplate and terneplate strips produced in the ordinary course of manufacturing tinplate and terneplate.

(6) "Pack" unless otherwise specified, means the quantity, by area measurement of tinplate, terneplate, and black-

plate required for the manufacture of all sized cans used by a person for packing a particular product during the base period specified.

(7) "Packing quota" unless otherwise specified, means the quantity by area measurement of tinplate, terneplate or blackplate that a person may use for packing a particular product during any calendar year (or any seasonal year when the packing quota is based on a seasonal year in the schedules).

(8) "Seasonal year" means the twelve-month period for packing a particular product beginning in one calendar year and ending in the next.

(9) "Frozen tinplate, terneplate or blackplate" means only tinplate, terneplate or blackplate which, since prior to January 3, 1944, has been held in the inventory of a can manufacturer (or in the inventory of a supplier of such plate having been produced for the account of a can manufacturer) because it had been so processed, or was of such size, gauge or grade, that it was not suitable for the manufacture of cans for which tinplate, terneplate or blackplate are specified.

Miscellaneous

(o) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(p) *Appeals.* Appeals from this order shall be filed by addressing a letter to the War Production Board, Containers Division, Washington 25, D. C. Ref: M-81.

The letter of appeal need not follow any particular form. It should state informally, but completely, the particular provision appealed from, the precise relief desired, the reasons why denial of the appeal would result in undue and excessive hardship, and such other statistical and narrative information as may be pertinent.

(q) *Communications.* All communications concerning this order shall unless otherwise directed, be addressed to: Containers Division, War Production Board, Washington 25, D. C., Ref: M-81.

(r) All can manufacturers shall file a monthly report on Form WFB 2707 in accordance with the instructions in that form. This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942. All persons affected by this order shall execute and file with the War Production Board such other forms and questionnaires as said

Board shall, from time to time, request subject to the approval of the Bureau of the Budget.

(s) *Violations.* Any person who willfully violates any provision of this order or who, in connection with this order willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further delivery of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 8th day of June 1944.

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

EXHIBIT A

PURCHASER'S CERTIFICATE

One copy of this certificate is to be delivered to each person from whom purchases are made of cans made in whole or in part of tinplate, terneplate, or blackplate. Such certificate shall cover all purchases present and future so long as Conservation Order M-81, in its present form or as it may be amended from time to time, remains in effect.

The undersigned purchaser certifies, subject to criminal penalties for misrepresentation, that he is familiar with Order M-81 of the War Production Board, and that all purchases from you of items regulated by that order, and the use of the same by the undersigned, will be in compliance with the order, as amended from time to time.

Date _____

(Legal name of Purchaser)

By _____
(Authorized Official)

(Title of Official)

(Address of Purchaser)

SCHEDULE I—FOOD CANS

The packing quota specified in this Schedule I indicates total packs of the respective products listed, for all purposes including cans required by any order of the War Production Board, the Department of Agriculture, or the Director of Food Distribution, to be set aside for purchase by a Government agency. The designation FDO-22 indicates that cans may be used for packing only the quantity of product required to be set aside by Food Distribution Order No. 22 and orders supplementary thereto, as same may be amended from time to time. Such quantity is sometimes referred to as "set aside quotas"

Note: Item 38, column (5) amended June 8, 1944.

SCHEDULE I—FOOD CANS—Continued

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
FRUITS AND FRUIT PRODUCTS				
1. Apples, including crabapples. Whole apples not to be packed.....	100% 1942-43.....	10.....	1.50 tin.....	0.50 tin.
2. Apple sauce, including sauce from crabapples.....	100% 1942-43.....	2-10.....	1.50 tin.....	0.50 tin.
3. Apricots. Whole apricots may be packed only when fully ripe and not less than 10 or more than 18 to the pound.....	Unlimited.....	2½-10.....	1.50 tin.....	1.50 tin.
4. Blackberries, black raspberries, red raspberries, boysenberries, loganberries, youngberries, blueberries, and huckleberries when packed as berries.....	Unlimited.....	2-2½-10.....	1.50 tin.....	1.50 tin.
5. Cherries.....	Unlimited.....	2-2½-10.....	1.50 tin.....	1.50 tin.
6. Cherries, RSP—frozen only.....	50% of total frozen tonnage packed in all containers in 1942.....	½ of pack in 30 lb. cans; ½ of pack in 50 lb. cans.	0.50 tin.....	0.50 tin.
7. Cranberries, including Cranberry Sauce.....	Total pack in 1944 in cans and glass not to exceed by weight 100% of 1942 pack.....	300.....	1.50 tin.....	1.50 tin.
8. Figs—(Kadota).....	Unlimited.....	2½-10.....	1.50 tin.....	0.50 tin.
9. Fruit cocktail—consisting of any combination of fruits listed in this Schedule I and grapes; provided that the combination, by drained weight, shall consist of not less than 50 percent peaches and pears, and may consist of not to exceed 10 percent grapes. Pineapple may be repacked from No. 10 or larger cans, to the extent of 10 percent of the fruit cocktail.....	Unlimited.....	2½-10.....	1.50 tin.....	0.50 tin.
10. Mixed fruits—consisting of any combination of fruits listed in this Schedule I (with or without grapes) provided the combination by drained weight shall consist of not less than 65 percent nor more than 65 percent Diced Peaches, and not less than 35 percent nor more than 45 percent Diced Pears; or a combination of not less than 60 percent nor more than 60 percent Diced Peaches and not less than 30 percent nor more than 40 percent Diced Pears with not less than 6 percent nor more than 10 percent Grapes. Such peaches or pears shall be peeled, pitted, or cored, and diced to a size such that no more than 20 percent of the units will pass through a ¼" standard sieve, and no more than 20 percent of the units will have a greater edge dimension than ¾", and so as to leave not more than 1 square inch of peel per pound of product on a drained weight basis. Not more than 10 percent of the grapes shall be cracked or crushed or have attached cap stems. No fruit may be packed under this item until the packer has packed and set aside his full quota for that fruit as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.....	Unlimited.....	2½-10.....	1.50 tin.....	0.50 tin.
11. Grapefruit, segments.....	FDO-22.....	2.....	1.25 tin.....	1.25 tin.
12. Grapefruit juice.....	Unlimited.....	2-3 cyl-10.....	1.25 tin.....	1.25 tin.
13. Orange juice.....	Unlimited.....	2-3 cyl-10.....	1.25 tin.....	1.25 tin.
14. Orange-grapefruit juice blended (50% orange—50% grapefruit).....	Unlimited.....	2-3 cyl-10.....	1.25 tin.....	1.25 tin.
15. Lemon juice.....	50% 1941.....	6 oz.-8 oz. Tall-2-10.....	1.25 tin.....	1.25 tin.
16. Olives—ripe and green-ripe.....	25% 1941-42.....	10.....	1.50 tin.....	1.50 tin.
17. Peaches, halves, slices or cubes.....	Unlimited.....	2½-10.....	1.50 tin.....	1.50 tin.
18. Pears, halves, slices, or cubes.....	Unlimited.....	2½-10.....	1.50 tin.....	0.50 tin.
19. Pineapple, slices, chunks, crushed or tidbits. Spears not to be packed.....	Unlimited.....	2-2½-3 cyl-10.....	1.25 tin.....	1.25 tin.
20. Pineapple juice.....	Unlimited.....	2-3 cyl-10.....	1.25 tin.....	1.25 tin.
21. Plums.....	Unlimited.....	2½-10.....	1.50 tin.....	1.50 tin.
22. Prunes, fresh Italian.....	100% 1943.....	2½-10.....	1.50 tin.....	1.50 tin.
VEGETABLES AND VEGETABLE PRODUCTS				
23. Asparagus, all-green or culturally bleached.....	Unlimited.....	2-2½-10.....	1.25 tin.....	1.25 tin.
24. Beans, green or wax.....	Unlimited.....	2-2½-10.....	1.25 tin.....	0.50 tin.
25. Fresh shelled beans (whether referred to as beans or peas), including but not limited to Lima Beans, black-eyed peas or beans, field peas, soy beans.....	Unlimited.....	2-2½-10.....	0.50 tin.....	CTB.
26. Beans, with or without pork or tomato sauce (from dried beans).....	Total pack in 1944 in cans and glass not to exceed by weight 50% 1941.....	300.....	0.50 tin.....	CTB.
27. Beets. Whole beets over 1¾" diameter not to be packed.....	120% 1942.....	2-2½-10.....	1.25 tin.....	1.25 tin.
28. Carrots. Whole carrots not to be packed.....	250% 1942.....	2-2½-10.....	1.25 tin.....	CTB.
29. Corn, fresh, sweet, cut cream style or whole kernel.....	Unlimited.....	2-2 vacuum (307 x 306) for vacuum pack-10.....	0.50 tin.....	CTB.
30. Peas and carrots—fresh green peas only. Carrots not to exceed 40 percent of total drained weight. Frozen carrots may be used. No vegetable may be packed under this item until the packer has packed and set aside his full quota for that vegetable as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.....	Unlimited.....	2-2½-10.....	1.25 tin.....	CTB.
31. Succotash—Provided, that no vegetable may be packed under this item until the packer has packed and set aside his full quota for that vegetable as established pursuant to Food Distribution Order No. 22 and orders supplementary thereto.....	Unlimited.....	2-2½-10.....	0.50 tin.....	CTB.
32. Mixtures of vegetables (except succotash, and peas and carrots): 90% of this mixture by drained weight must consist of the following: vegetables listed in this schedule, celery and onions. Provided, that the combination by drained weight shall not contain more than 60% of any one vegetable. Provided further, that no vegetable may be packed under this item until the packer has packed and set aside his full quota for that vegetable as established pursuant to Food Distribution Order #22 and orders supplementary thereto.....				
a. Without tomatoes.....	Unlimited.....	2-2 vacuum (307 x 306)-2½-10.....	1.25 tin.....	CTB.
b. With tomatoes.....	Unlimited.....	2-2 vacuum (307 x 306)-2½-10.....	1.25 tin.....	0.50 tin.
33. Mushrooms.....	50% 1941-42.....	2 oz-4 oz-8 oz.....	1.25 tin.....	0.50 tin.
34. Okra.....	100% 1943.....	2-2½-10.....	1.25 tin.....	0.50 tin.
35. Tomatoes and okra.....	100% 1943.....	2-2½-10.....	1.25 tin.....	1.25 tin.
36. Peas, green.....	Unlimited.....	2-2 vacuum (307 x 306) for vacuum pack-10.....	0.50 tin.....	CTB.
37. Pumpkin and squash.....	100% 1943.....	2½.....	1.25 tin.....	0.50 tin.
37a. Sauerkraut.....	FDO-22.....	2½-10.....	1.50 tin.....	1.50 tin.
38. Sweet potatoes—including yams.....	150% 1943.....	2½-3 vacuum.....	1.25 tin.....	0.50
39. Soups: Limited to the below-listed kinds of seasonal and nonseasonal soups containing, in the case of all soups except mushroom and bean, no less than the specified percentage, by weight, of dry solids from dairy products in any form, poultry or poultry products in any form, fresh, brined, or frozen meats, fish, vegetables, and other products of the kinds listed in Schedules I and II. Mushroom or bean soups shall contain no less than the specified percentage of salt free solids.....				

SCHEDULE I—FOOD CANS—Continued

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
VEGETABLES AND VEGETABLE PRODUCTS—Continued				
39. Soups—Continued.				
a. Seasonal soups.....	Unlimited.....	1 picnic.....	1.25 tin.....	0.50 tin.....
Kinds and minimum solids:				
Asparagus, 7% dry solids.				
Pea, 7% dry solids.				
Spinach, 7% dry solids.				
Tomato, 7% dry solids.				
Mushroom, 18½% salt-free solids.				
b. Non-seasonal soups.....	100% of total 1942 pack of specified non-seasonal soups.	1 picnic.....	1.25 tin.....	0.50 tin.....
Kinds, minimum solids:				
Chicken, chicken gumbo, chicken noodle, gumbé creole, consemme, bouillon, chicken broth, 6% dry solids.				
Clam or fish, 8% dry solids, chowders, turtle.				
Scotch broth, vegetable, vegetable-vegetarian, pepper pot, oxtail, mack turtle, country style chicken, and corn chowder, 10% dry solids.				
Beef and vegetable beef, 12% dry solids.				
Bean (from dried beans), 23% salt-free solids.				
40. Green Leafy vegetables.....			1.25 tin.....	0.50 tin.....
Spinach.....	100% 1942	2-2½-19.....		
Other green leafy vegetables limited to Beet, collard, dandelion, kale, mustard, poke, and turnip greens.	100% 1942	2-2½-19.....		
41. Pimientos and sweet peppers.....	66% 1942	2½-19.....	1.25 tin.....	0.50 tin.....
42. Tomatoes.....	Unlimited	2-2½-19.....	1.25 tin.....	1.25 tin.....
43. Tomato Catsup, not less than 25 percent (specific gravity 1.11), by weight of total dry solids.....	FDO-22	2½-3 cyl-19.....	1.25 tin.....	1.25 tin.....
44. Tomato juice, containing no other vegetable juices.....	Unlimited	2-3 cyl-19.....	1.25 tin.....	0.50 tin.....
45. Tomato juice, containing not more than 30% of other vegetable juices.....	Unlimited	2-3 cyl-19.....	1.25 tin.....	1.25 tin.....
46. Tomato sauce, including spaghetti sauce, containing not less than 8.7 percent (specific gravity 1.037), by weight of dry tomato solids and not less than 10.0 percent (specific gravity 1.042) by weight of total dry solids, salt free. In addition to salt, the contents may contain pepper, spices oils, and other flavoring ingredients.....	Unlimited	2-19.....	1.25 tin.....	1.25 tin.....
	125% 1942 pack sizes 8Z and 1 picnic.	5 gal. reusable.....	1.25 tin.....	1.25 tin.....
47. Tomato paste from fresh tomatoes, containing not less than 25 percent, by weight of dry tomato solids.....	Unlimited	2½-10-12.....	1.25 tin.....	1.25 tin.....
	125% 1942 pack of size 6Z.	5 gal. reusable.....	1.25 tin.....	1.25 tin.....
	Unlimited	2-2½-10.....	1.25 tin.....	1.25 tin.....
	125% 1942 pack of size 1 picnic.	5 gal. reusable.....	1.25 tin.....	1.25 tin.....
		1 picnic.....	1.25 tin.....	1.25 tin.....
NOTE: Tomato paste, tomato pulp or puree and tomato sauce, may be repacked from No. 10, or from 5 gal. or larger reusable cans when required for packing other products, or for repacking in different form (other than in the form of tomato paste, or tomato pulp or puree) but none may be repacked in the same form. No. 10 cans cut under this provision must be properly cleaned and returned to the nearest defining plant.				
FISH AND SHELLFISH				
(Processed, and in hermetically sealed cans)				
49. Clams, soft, hard or razor.....	Unlimited.....	½ flat (397 x 400.25) (397 x 291.25) 1 picnic (211 x 450)-1 tall (391 x 411)-2 (397 x 497)-19 (393 x 709).	0.50 tin.....	0.50 tin.....
50. Crabmeat.....	Unlimited	½ flat (397 x 291.25)	0.50 tin.....	0.50 tin.....
51. Fish flakes. Dried fish flakes not to be packed.....	Unlimited	2-9 (399 x 497)-2 (397 x 69)	0.50 tin.....	0.50 tin.....
52. Ground fish, containing no filler and packed for human consumption only.....	Unlimited	390 (390 x 497)	0.50 tin.....	0.50 tin.....
53. Fish livers and fish liver oils.....	Unlimited	5 gal. reusable.....	1.25 tin.....	1.25 tin.....
54. Fish roe.....	Unlimited	390 (390 x 497) ½ oval (313 x 397 x 193).	0.50 tin.....	0.50 tin.....
55. Herring, Atlantic Sea, by whatever name known, including sardines.....	Unlimited	½ drawn (390.5 x 494 x 614.5)-½ drawn (394 x 598 x 193)-¾ three piece (393 x 412 x 112)-390 (390 x 497).		
Oblong or round cans:				
Packed in brine.....			0.50 tin.....	0.50 tin.....
Packed in oil.....			0.50 tin.....	CTB
Packed in mustard or tomato sauce.....			1.25 tin.....	0.50 tin.....
Oval cans:				
Packed in brine.....			1.25 tin.....	1.25 tin.....
Packed in oil.....			1.25 tin.....	1.25 tin.....
Packed in mustard or tomato sauce.....			1.25 tin.....	1.25 tin.....
56. Herring, Pacific Sea.....	Unlimited	1 tall (391 x 411).....		
Round cans:				
Packed in brine.....			0.50 tin.....	0.50 tin.....
Packed in oil.....			0.50 tin.....	0.50 tin.....
Packed in mustard or tomato sauce.....			1.25 tin.....	0.50 tin.....
57. Herring, river (alewives).....	Unlimited	390 (390 x 497)-2 (397 x 497)	0.50 tin.....	0.50 tin.....
58. Mackerel.....	Unlimited	390 (390 x 497)	0.50 tin.....	0.50 tin.....
59. Menhaden.....	Unlimited	390 (390 x 497)	0.50 tin.....	0.50 tin.....
60. Mullet.....	Unlimited	390 (390 x 497)	0.50 tin.....	0.50 tin.....
61. Mussels.....	Unlimited	1 picnic (211 x 450)-2 (397 x 497)-19 (393 x 709).	0.50 tin.....	0.50 tin.....
62. Oysters. No. 1 picnic cans shall contain not less than 7½ ounces of oysters by cut-out drained weight; No. 2 cans 14 ounces; and other permitted size cans shall contain a fill correspondingly proportionate to the No. 1 picnic can.....	Unlimited	1 picnic (211 x 450)-1 tall (391 x 411)-2 (397 x 497).	0.50 tin.....	0.50 tin.....
63. Pilchard, by whatever name known including sardines.....	Unlimited	8Z short (211 x 390)-½ oblong (394 x 598 x 193)-390 x 519 x 194)-390 (390 x 497)-1 oval (397 x 497 x 193).		
Round cans:				
Packed in brine.....			0.50 tin.....	0.50 tin.....
Packed in oil.....			0.50 tin.....	0.50 tin.....
Packed in mustard or tomato sauce.....			1.25 tin.....	0.50 tin.....
Oval cans:				
Packed in brine.....			1.25 tin.....	1.25 tin.....
Packed in oil.....			1.25 tin.....	1.25 tin.....
Packed in mustard or tomato sauce.....			1.25 tin.....	1.25 tin.....
Oblong cans:				
Packed in brine.....			1.50 tin.....	1.25 tin.....
Packed in oil.....			1.50 tin.....	CTB
Packed in mustard or tomato sauce.....			1.50 tin.....	1.25 tin.....

SCHEDULE I—FOOD CANS—Continued

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
FISH AND SHELLFISH—Continued				
64. Salmon.....	Unlimited.....	½ flat (307 x 200.25) (207 x 201.25)—1 flat (401 x 410.5) (401 x 211)—1 tall (301 x 411).	1.25 tin.....	0.50 tin.....
Collapsed cans.....			0.50 tin.....	0.50 tin.....
Non-collapsed cans.....			0.50 tin.....	0.50 tin.....
65. Shad.....	Unlimited.....	300 (300 x 407).....	0.50 tin.....	0.50 tin.....
66. Shrimp.....	Unlimited.....	1 bonito (211 x 400)—5 (502 x 410).....	0.50 tin.....	0.50 tin.....
67. Squid.....	Unlimited.....	300 (300 x 407).....	0.50 tin.....	0.50 tin.....
68. Tuna, bonito, and yellowtail.....	Unlimited.....	½ tuna (307 x 113)—1 tuna (401 x 205.5) ¼ lb. tuna (683 x 408).....	0.50 tin.....	0.50 tin.....
69. Turtle.....	Unlimited.....	300 (300 x 407).....	0.50 tin.....	0.50 tin.....
DAIRY PRODUCTS				
70. Condensed milk, as defined by the Federal Security Administrator, Federal Register, July 2, 1940—18.525, page 2444 and 18.530, page 2445, as amended, Federal Register August 8, 1941, pages 3973 and 3974. Until September 30, 1944.....	100% 1942.....	14 oz.....	1.25 tin.....	1.25 tin.....
After September 30, 1944.....			0.75 tin.....	0.75 tin.....
71. Evaporated milk as defined by the Federal Security Administrator, Federal Register, July 2, 1940—18.520, page 2444. Until September 30, 1944.....	Unlimited.....	8 lb.....	1.25 tin.....	1.25 tin.....
After September 30, 1944.....	95% 1942 pack of 14½ oz. size.....	14½ oz.....	0.75 tin.....	0.75 tin.....
After September 30, 1944.....	95% 1942 pack of 6 oz. size.....	6 oz.....	1.25 tin.....	1.25 tin.....
72. Liquid modifications of milk, for human consumption only, including only milk treated or mixed with other edible substances; provided the packer packed the product in substantially the same form in 1942. Until September 30, 1944.....	95% 1942 pack size 14½ oz.....	14½ oz.....	0.75 tin.....	0.75 tin.....
After September 30, 1944.....	95% 1942 pack size 6 oz.....	6 oz.....	1.25 tin.....	1.25 tin.....
After September 30, 1944.....			0.75 tin.....	0.75 tin.....

SCHEDULE II—FOOD CANS

NOTE: Schedule II amended June 8, 1944.

Packing quotas specified in this Schedule II indicate permitted packs of the respective products listed for all purposes except for the Army, Navy, Marine Corps, Maritime Commission or War Shipping Administration of the United States (including persons operating vessels for such commission or Administration for use thereon), or for any agency of the United States purchasing for a foreign country pursuant to the Act of March 11, 1941 entitled, "An Act to Promote the Defense of the United States" (Lend-Lease Act). While restrictions pertaining to can sizes and can materials are applicable to such cans, cans used for packing the respective products listed shall be in addition to the specified quotas, when delivered either (a) pursuant to a letter of intent approved by or a contract or purchase order negotiated with or for, any of the foregoing agencies, or (b) to other persons pursuant to authorization by the Maritime Commission under Form WPB 646 (formerly PD-360). The word "none" indicates that no cans shall be used for packing the applicable product except for the above mentioned agencies. When determining a quota for packing a product listed in this Schedule II, cans packed during the specified base period for the above mentioned agencies shall be excluded.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
MEAT AND MEAT PRODUCTS				
(Processed and in hermetically sealed cans)				
1. Bacon.....	None.....	24 oz..... 14 lb.....	0.50 tin..... 1.25 tin.....	CTB. Btm. 0.50 tin. Top 1.25 tin.
2. Beef, veal, mutton, and pork (including tushonka); corned, roast, or boiled, and containing not less than 85 percent meat by cooked weight. Cans with all seams soldered.....	None.....	Any size.....	1.25 tin.....	1.25 tin.
Cans with only side seams soldered.....		Any size.....	0.50 tin.....	CTB.
3. Brains.....	125% 1942.....	10½ oz.....	0.50 tin.....	CTB.
4. Meat products as follows:	125% 1942.....			
a. Meat loaf, containing not less than 80 percent meat, by uncooked weight, and no added water. When packed as a chopped product, meat loaf may contain not more than 10 percent of the following ingredients: cereal, whole milk, eggs, and seasoning.....		7 oz.....	0.50 tin.....	CTB.
b. Meat spreads, including ham, tongue, liver, beef, and sandwich spreads. When packed as a spread, the chopped product shall contain not less than 65 percent meat, by cooked weight, with added cereal or other products. When packed as deviled ham or deviled tongue, the product shall consist of chopped meat without added cereal or other products.....		3 oz.....	0.50 tin.....	CTB.
c. Sausage in casings, containing no cereal or similar substance and not to exceed 10 percent added water, by weight, except pork sausage, which may be prepared with not to exceed 3 percent added water by weight: Vienna sausage, pork sausage.....		4 oz.....	0.50 tin.....	CTB.
Sausage in oil, lard or rendered pork fat.....		No. 5.....	0.50 tin.....	CTB.
d. Bulk sausage meat, containing not to exceed 3¼ percent cereal and not to exceed 3 percent added water, by weight.....		24 oz.....	0.50 tin.....	CTB.
e. Chopped luncheon meats, consisting of chopped, seasoned meat with not to exceed 3 percent added water, by weight.....		12 oz.....	0.50 tin.....	CTB.
f. Potted meat, consisting of chopped meat or by-products of meat, without added cereal or similar substance, and labeled as a potted or deviled meat product.....		3¼ oz.....	0.50 tin.....	CTB.
5. Whole Hams.....	75% 1941.....	Any size.....	1.25 tin.....	1.25 tin.
6. Corned beef hash, when packed according to Food Distribution Administration standards.....	Total pack in 1944 in cans and glass not to exceed by weight 50% of 1941 pack.....	300.....	0.50 tin.....	CTB.
7. Chili Con Carne with or without beans when packed according to Food Distribution Administration standards.....	Total pack in 1944 in cans and glass not to exceed by weight 50% of 1941 pack.....	300.....	0.50 tin.....	0.50 tin.
8. Tongue.....	125% 1942.....	6 oz.....	0.50 tin.....	CTB.
9. Turkey, boned, and chicken, boned.....	50% 1941.....	12 oz.....	0.50 tin.....	CTB.

SCHEDULE II—FOOD CANS—Continued

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
MISCELLANEOUS FOODS				
10. Baby foods: a. Consisting of food products of small particle size or in liquid or semi-liquid form made from the following ingredients: fruits, vegetables, meats, poultry products, dairy products, sugar, salt, or seasoning, yeast or yeast derivatives. Dried prunes may be included and frozen fruits and vegetables may be used. Potatoes and cereal products may be used only in combination with other permitted products, and only provided the combined potato and cereal content does not exceed 12 percent, by weight, of the total product. Pineapple may be repacked from No. 10 or larger cans.	125% 1943	592 BF (202 x 214)	1.50 tin	1.50 tin
b. Milk formulas, liquid Until September 30, 1944 After September 30, 1944	125% 1942	14 1/2 oz	1.25 tin 0.75 tin	1.25 tin 0.75 tin
c. Soybean milk, liquid	125% 1942	300	1.25 tin	0.50 tin
d. Milk formulas, dry or powdered No person shall pack any milk formulas unless he packed the product in substantially the same form in 1942.	Unlimited	1 lb.	0.70 tin	CTB.
11. Dehydrated vegetables	None	10, 5 gal, 5 gal. reusable	0.50 tin 0.50 tin 1.50 tin	CTB. 0.50 tin 1.50 tin
12. Grape juice and grape pulp	100% 1942	5 gal. reusable	1.50 tin	1.50 tin
13. Citrus pulp and citrus peel	150% 1942	5 gal. reusable	1.25 tin	1.25 tin
14. Honey	Unlimited	50 lb. reusable	1.25 tin	1.25 tin
15. Goat's milk	100% 1942	14 1/2 oz	1.25 tin	1.25 tin
16. Milk, skimmed, dry or powdered	None	50 lb.	0.50 tin	0.50 tin
17. Milk, whole, dry or powdered	100% 1942	1 lb.-2 1/2 lb., 5 lb. 25 lb.-50 lb.	0.50 tin 0.50 tin	CTB. 0.50 tin
18. Liquid edible oils, including only animal, vegetable, olive, fish and other marine animal and edible blends of such oils.	150% 1943 pack of size 5 gal. 125% 1943 pack of 1 gal. size in cans and glass.	5 gal. 1 gal.	1.25 tin 0.50 tin	1.25 tin 0.50 tin
NOTE: Any liquid edible oil packed in 1-gallon glass in 1944 shall be charged to the above quotas.				
19. Citrus concentrates	Unlimited			
a. Orange 32° Brix or higher Over 65° Brix		2-10, 0 oz.-2 1/2-10	1.25 tin 1.25 tin	1.25 tin 1.25 tin
b. Grapefruit, lemon 32° Brix and over		10	1.25 tin	1.25 tin
c. Blended Orange and Lemon 32° Brix and over		10	1.25 tin	1.25 tin
NOTE: Concentrates of 32° brix must contain as a minimum equivalent 2 1/2 volumes of single strength juice; concentrates of 65° brix must contain as a minimum equivalent 5 volumes of single strength juice.				
20. Butter and oleomargarine	None	10, 10 or 19 lb.	0.50 tin 1.25 tin	0.50 tin 1.25 tin
21. Syrups—cane, maple, molasses, sorghum, and corn syrup, including blends of these syrups.	100% 1943 pack of No. 10 size or larger in cans and glass.	10 or 19 lb.	0.50 tin	0.50 tin
22. Chocolate Syrup	100% 1943 pack of No. 10 size or larger in cans and glass.	10 or 19 lb.	0.50 tin	0.50 tin
NOTE: Any syrups included in items 21 and 22 packed in No. 10 or larger glass containers during 1944 shall be charged to the above quotas.				
23. Pectin, liquid only	Unlimited	5 gal. reusable	1.50 tin	1.50 tin
24. Beer, packed for U. S. Army export or U. S. Navy off-shore use only	None	12-oz	0.50 tin	0.50 tin
25. Salted Nuts, U. S. Army export or U. S. Navy off-shore use only	None	8-oz	0.50 tin	CTB.
FISH AND SHELLFISH (For refrigerated shipment, fresh)				
26. Oysters, fresh-shucked	Unlimited 100% 1941 pack of 1-pt. size	1-gal. 1-pint	CTB. CTB.	CTB. CTB.
27. Clams, fresh-shucked	Unlimited	1-gal.	CTB.	CTB.
28. Mussels, fresh-shucked	Unlimited	1-gal.	CTB.	CTB.
29. Fillets & Steaks, fresh	Unlimited	25-lb.	CTB.	CTB.
30. Crabmeat, fresh-cooked	Unlimited	1-lb.	CTB.	CTB.
31. Lobster meat, fresh-cooked	Unlimited	1-lb.	CTB.	CTB.
32. Shrimp, fresh-cooked Other than Alaska Alaska only	Unlimited	1-gal. 10	CTB. 1.25 tin	CTB. 0.50 tin

SCHEDULE III—NON-FOOD CANS

NOTE: Schedule III amended June 8, 1944.

(a) Packing quotas specified in this Schedule III indicate permitted packs of the respective products listed for all purposes except for the Army, Navy, Marine Corps Maritime Commission or War Shipping Administration of the United States (including persons operating vessels for such Commission or Administration for use thereon), or for any foreign country pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act). Cans used for packing the respective products listed shall be in addition to the specified quotas, when delivered either (1) pursuant to a letter of intent approved by, or a contract or purchase order negotiated with or for any of the foregoing agencies, or (2) to other persons pursuant to authorization by the Maritime Commission under Form WPB 649 (formerly PD-200).

(b) Whenever blackplate is specified for making the body or ends of a can for packing a product listed in this Schedule III, special coated manufacturers' terneplate (SCMT) may be substituted for making any part or fitting of the can which is required to be soldered. Wherever blackplate is specified chemically treated blackplate (CTB) may be used. Wherever special coated manufacturers' terneplate (SCMT) is specified, blackplate or chemically treated blackplate (CTB) may be used.

(c) If a person has a packing quota for a product listed in Items 10, 34, 36, 43, 44, 45, 54, 55, or 63 under this schedule, and also has one for the same product in glass containers under Order L-103-b, he shall limit his combined pack of that product in cans and glass containers in accordance with instructions contained in Direction No. 3 of this order.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	End (5)
1. Acid nitro-hydrochloric (outer Container)	100% 1942	1-lb.	Blackplate	Blackplate
2. Alcohol (excluding Anti-freeze) Pharmaceutical and chemically pure Industrial	100% 1943	1-gal. 1-gal. 5-lb.	1.25 tin SCMT 1.25 tin	1.25 tin Blackplate 1.25 tin
3. Aniline	100% 1942	1-gal.	1.25 tin	Blackplate
4. Anti-freeze, ethylene glycol type	100% 1941	1-gal.	SCMT	Blackplate
5. Bee feeder cans for use in shipping bees	Unlimited	Any size	0.50 tin	CTB.

SCHEDULE III—NON-FOOD CANS—Continued

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	End (5)
6. Benzol, naphtha, toluene, and xylene.....	100% 1942	1-gal.	SOMT	Blackplate.
7. Blood plasma.....	Unlimited	Any size	0.60 tin	CTB.
8. Calcium carbide.....	100% 1942	2-lbs., 10-lb.	Blackplate.	Blackplate.
9. Carbon bisulfide.....	100% 1942	1-lb.	SOMT	SOMT.
10. Caulking Compound.....	75% 1940	1-lb., 1-qt., 1-gal.	Fibro.	Blackplate.
11. Caustic soda, lye, drain cleaners.....	100% 1942	12-oz.	Blackplate.	Blackplate.
12. Cements and dressings, limited to belting, furnace, linoleum, pipe joint, and radiator. Not to be packed dry.	100% 1942	Any size	Blackplate.	Blackplate.
13. Cements; rubber, solvent, or latex.....	100% 1942	1-qt., 1-gal.	Blackplate.	Blackplate.
14. Chloroform and ether.....	100% 1942	Any size	1.25 tin	1.25 tin.
15. Chloroform, bromoacetone, monochloroacetone, and acrolein.....	100% 1942	1-lb.	SOMT	SOMT.
16. Chromic acid (outer container).....	100% 1942	1/4-lb., 1-lb.	Blackplate.	Blackplate.
17. Chromium trioxide.....	100% 1942	25-lb.	Blackplate.	Blackplate.
18. Cleaning fluids, inflammable.....	100% 1940	1/2-pt., 1-qt., 1-gal.	SOMT	Blackplate.
19. Creosote and wood preservatives.....	100% 1942	1-gal.	SOMT	Blackplate.
20. Cyanide, calcium, potassium sodium, and mixtures (including cyanide-chloride mixtures).	100% 1942	1-lb., 2 1/2-lbs.	SOMT	Blackplate.
21. Disinfectants and germicides, liquid.....	100% 1941	1-qt., 1-gal.	SOMT	Blackplate.
22. Film cans.....	100% 1940	Any size	Blackplate.	Blackplate.
23. Fire extinguisher fluid, limited to chlorinated hydrocarbon type, and foam powder extinguisher charges.	100% 1942	1-qt., 1-gal.	SOMT	SOMT.
24. Gasket assembling compounds.....	100% 1942	1-qt., 1-gal.	Blackplate.	Blackplate.
25. Glues and adhesives, liquids.....	100% 1942	1-qt., 1-gal.	SOMT	SOMT.
26. Grain fumigant, liquid.....	100% 1942	1-gal.	SOMT	SOMT.
27. Graphite, with liquid content.....	100% 1942	1-qt., 1-gal.	Blackplate.	Blackplate.
28. Greases, lubricating.....	100% 1942	1-lb., 5-lb., 10-lb., 25-lb.	Blackplate.	Blackplate.
29. Grinding and buffing compounds, industrial. Not to be packed dry.....	100% 1943	Any size	Blackplate.	Blackplate.
30. Hydraulic brake fluid.....	100% 1940	1-qt., 1-gal.	SOMT	SOMT.
31. Hypochlorite powders.....	100% 1942	3 3/4 lbs., 5-lbs.	SOMT	Blackplate.
32. Inks, printing, duplicating, and lithographing.....	50% 1942	8-oz., 1-lb., 2-lb., 5-lb., 10-lb.	Blackplate.	Blackplate.
33. Ink, spirit aniline and rotogravure.....	100% 1942	5-gal.	SOMT	SOMT.
34. Insecticides and fungicides, liquid.....	Unlimited	1-gal.	SOMT	Blackplate.
	150% of 1943 pack of 1-qt. size in cans and glass.	1-qt.	SOMT	Blackplate.
35. Lubricating oils (excluding Motor Oil).....	100% 1940	1-gal.	SOMT	Blackplate.
36. Motor Oil.....	25% 1940	1-qt., 5-qt.	Blackplate.	Blackplate.
NOTE: Wherever practicable, a fibre body may be substituted for blackplate.				
37. Nicotine sulphate.....	100% 1942	5-lb.	1.50 tin	1.50 tin.
38. Nitric acid, fuming (outer container).....	100% 1942	1/4-lb., 1-lb.	Blackplate.	Blackplate.
39. Oils, essential; distilled or cold pressed.....	100% 1942	1-qt.	1.25 tin	1.25 tin.
40. Oils, transformer.....	100% 1942	1-gal.	0.50 tin	0.50 tin.
41. Ointment and salve.....	125% 1940	Any size	Blackplate.	Blackplate.
42. Paints, copper bottom or antifouling.....	150% 1943	1-gal.	1.25 tin	1.25 tin.
43. Paint products as follows:	75% 1940			
(a) Pigmented Oil or Oleoresinous, Ready-Mixed, Semi-Paste and Paste, including but not limited to white lead in oil and colors in oil.....		1-qt., 1-gal. 1/2-pt., 1/2-pt., 1-pt. 1/2 gal., 1/2 gal., 14 oz., 24 oz.	Fibro. SOMT	Blackplate. Blackplate.
(b) Paste Water Paints including Resin Emulsion.....		1/2-pt., 1-pt., 1-qt., 1-gal.	SOMT	SOMT.
(c) Varnishes—Varnish Stain, Oil Stain, Shingle Stain, and Lacquer Thinners.....		1/4-pt., 1/2-pt., 1-pt., 1-qt., 1-gal. 1/2 gal., 1/2 gal., 14 oz., 24 oz.	SOMT	Blackplate.
(d) Lacquer, Clear and Pigmented.....		1/4-pt., 1/2-pt., 1-pt., 1-qt., 1-gal.	SOMT	Blackplate.
(e) Aluminum Paint.....		1-qt., 1-gal.	SOMT	Blackplate.
NOTE: Wherever practical a fibre body may be substituted for SOMT.				
44. Polishes and waxes:				
Liquid.....	100% 1940	1-pt., 1-qt., 1-gal.	SOMT	Blackplate.
Paste.....	100% 1940	1/2-lb., 1-lb.	SOMT	Blackplate.
45. Putty.....	100% 1940	1-lb.	Blackplate.	Blackplate.
46. Phenol.....	100% 1942	5-lb.	1.50 tin	1.50 tin.
47. Phosphoric acid meta sticks.....	100% 1942	25-lb.	Blackplate.	Blackplate.
48. Phosphorus.....	100% 1942	1-oz., 1/4-lb., 1 lb.	1.25 tin	1.25 tin.
49. Potassium hydroxide.....	100% 1942	25-lb.	Blackplate.	Blackplate.
50. Potassium permanganate, reagent grade.....	100% 1942	5-lb.	1.25 tin	1.25 tin.
51. Potassium sulfide.....	100% 1942	25-lb.	Blackplate.	Blackplate.
52. Liquid and Plastic Roof Cements, Fibrous and Non-Fibrous Roof Coatings (Excluding Lap Cement). Other than tar base.....	75% 1940			
Tar base.....		1-lb., 1-qt., 1-gal.	Fibro.	Blackplate.
53. Lap Cement.....	100% 1940	1-lb., 1-qt., 1-gal. 1-pt.	SOMT Tinplate or terneplate waste—waste or blackplate rejects.	Blackplate. Tinplate or terneplate waste—waste or blackplate rejects.
54. Shellac.....	100% 1942	1-qt., 1-gal.	8 1/2 Terneplate.	8 1/2 Terneplate.
55. Shoe and leather polishes, waxes, dyes, dressings, stains and saddle soap.....	125% 1942	Any size	Blackplate.	Blackplate.
56. Soap paste (including paste cleaners).....	125% 1942	10-oz.	Blackplate.	Blackplate.
57. Sodium and potassium metals.....	100% 1942	1-oz., 1/4-lb., 1-lb.	1.25 tin	1.25 tin.
58. Sodium peroxide.....	100% 1942	1-oz., 1/4-lb., 1-lb.	Blackplate.	Blackplate.
59. Sodium sulfide.....	100% 1942	25-lb.	Blackplate.	Blackplate.
60. Soldering pastes, soldering and welding fluxes, and boiler sealing compounds.....	100% 1942	Any size	Blackplate.	Blackplate.
61. Toilet bowl cleaner, limited to cleaners containing not less than 70% bisulphate of soda.....	20% 1942	10-oz.	Fibro.	Blackplate.
	50% 1942	10-oz.	Blackplate.	Blackplate.
62. Turpentine.....	100% 1940	1-gal.	SOMT	SOMT.
63. Varnish and Paint Removers.....	100% 1942	1/4-pt., 1-qt., 1-gal.	SOMT	SOMT.
64. Zinc Chloride.....	100% 1942	25-lb.	Blackplate.	Blackplate.
65. Dangerous chemicals for shipment in compliance with Interstate Commerce Commission regulations when a metal can is required by such regulations and no alternate package is permitted.	100% 1942	Any size	Blackplate.	Blackplate.

INTERPRETATION 2: Revoked May 16, 1944.

[F. R. Doc. 44-8298; Filed, June 8, 1944; 12:01 p. m.]

PART 3270—CONTAINERS

[Conservation Order M-81, Revocation of Interpretation 1]

CANS

Interpretation 1 to Conservation Order M-81 is hereby revoked. The interpretation is being superseded by Direction No. 3 to the order, which is being issued simultaneously with this revocation.

Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8299; Filed, June 8, 1944;
12:01 p. m.]

PART 3270—CONTAINERS

[Conservation Order M-81, Direction 3]

LIMITATION OF COMBINED PACK IN CANS AND GLASS CONTAINERS

The following direction is issued pursuant to Conservation Order M-81:

(a) *Purpose of this direction.* Paragraph (c) in the headnote of Schedule III of Order M-81 provides that if a person has a packing quota for certain products in cans under this Order, and in glass containers under Order L-103-b, he shall limit his combined pack of that product in cans and glass containers in accordance with this direction. As quotas under Order M-81 are based on the area of plate and quotas under Order L-103-b on units of glass containers, it is necessary to set up a procedure for determining the permitted pack of a product in both cans and in glass containers.

(b) *Reducing packing quota under M-81 to number of cans.* A person having a packing quota for a product in both cans and glass containers shall first determine the area of plate (base boxes) in his packing quota and then, using the size listed for that product in Order M-81 most favorable for his purposes, convert to the number of cans which he may pack. He may not use for this purpose a size larger than a listed size.

(c) *Procedure to follow if number of cans is larger than number of glass containers.* If the number of cans arrived at in paragraph (b) above is larger than the number of glass containers in his quota under Order L-103-b, he shall use the following method in determining his combined pack: (1) Deduct from the number of cans, the number of glass containers which he uses in the calendar year for packing that product; (2) convert the remaining number of cans to area of plate, using the size which he used in paragraph (b) for this computation. This area of plate represents the amount he may use as his packing quota for that product in cans.

(d) *Procedure to follow if number of glass containers is larger than number of cans.* If the number of glass containers in a person's quota under Order L-103-b is larger than the number of cans arrived at in paragraph (b) above, he shall use the following method in determining his combined pack: Deduct from the number of glass containers in his quota under Order L-103-b, the number of cans that he uses to pack the product in the calendar year. He may use the number of glass containers remaining for packing that product.

(e) *Insecticides and fungicides.* In the case of Item 34, Insecticides and fungicides, a person's packing quota in the one-gallon size under Order M-81 is unlimited.

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Therefore, his packing quota in the gallon size shall not be taken into consideration in making the above computations, and only his packing quota in the quart size shall be used.

Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8301; Filed, June 8, 1944;
12:02 p. m.]

PART 3288—PLUMBING AND HEATING EQUIPMENT

[Limitation Order L-23-c, as Amended June 7, 1944]

DOMESTIC COOKING APPLIANCES AND DOMESTIC HEATING STOVES

The fulfillment of requirements for the defense of the United States has created a shortage of materials for defense, for private account, and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

Section 3288.66 *Limitation Order L-23-c* is hereby amended to read as follows:

§ 3288.66 *Limitation Order L-23-c—*
(a) *Definitions.* For the purpose of this order:

(1) "Domestic cooking appliances" means the following non-electric appliances: Gas ranges, cook stoves and hot plates for household use; coal and wood ranges and cook stoves for household use; fuel oil ranges, cook stoves, table stoves and hot plates for household use; combination ranges (including dual oven types, ranges with built-in kitchen heaters, and bungalow types) for household use; camp and trailer stoves for cooking purposes; fuel oil conversion range burners; and drum and portable ovens.

(2) "Domestic heating stoves" means any device (except electric) for the direct heating of the space in and adjacent to that in which the device is located, designed for use without heat distribution pipes or ducts as integral parts of such heating devices, and includes but is not limited to circulating, radiant and portable heaters; trailer and caboose stoves; and laundry stoves (except water jacketed and permanently built-in coil types). Domestic heating stoves shall not include floor or wall furnaces.

(3) "Stove" means any domestic cooking appliance or domestic heating stove.

(4) "Accessories" means aprons, high closets, high shelves, clocks, lights, timers, broiler pans other than iron or steel, cover-alls and any other instruments, attachments, or appurtenances (except top-burner lighters, thermostats, thermometers, top work space and storage compartments) for domestic cooking appliances not essential to any of the following three major cooking operations: Top burner cooking, oven baking and oven broiling.

(5) "Steel coal or wood range or cook stove" means a coal or wood range or cook stove in which the total weight of steel is 20% or more of the total weight of metal in the unit.

(6) "Base period" means the twelve month period from July 1, 1940 to June 30, 1941.

(b) *General restrictions on production.* (1) During the period from June 7, 1944 to July 1, 1944, no person shall manufacture, fabricate or assemble any stoves except such stoves as he is able to make from materials which were in inventory on July 29, 1943, or which the War Production Board has specifically authorized him to acquire and use under the Controlled Materials Plan, or otherwise.

(2) After July 1, 1944, no person shall manufacture, fabricate or assemble any stove except to the extent authorized by the War Production Board on Form GA-1850. (Application for authorization should be made in accordance with paragraph (b) (3)). The War Production Board will authorize limited production quotas so that the aggregate production of each type of stove will not exceed the percentage of the base period production specified in Schedule A. Production will not be authorized in any plant where such production, or labor requirements therefor, will interfere with war production in that plant, or in any other plant located in the same area.

(3) A person wishing to make stoves under paragraph (b) (2) should apply for authorization by letter addressed to the War Production Board, Plumbing and Heating Division, Washington 25, D. C., reference L-23-c. This letter should give all pertinent information with respect to proposed production and should request authorization to produce stoves in only those fuel types which he manufactured during the base period. Where the applicant will need controlled materials in order to produce the equipment, the letter requesting authorization should be accompanied by an application on form CMP-4B for the controlled materials.

(c) *Special restrictions on production.* In addition to the restrictions contained in paragraph (b) all of the following special restrictions must also be complied with:

(1) No person shall manufacture, fabricate or assemble any stoves except in the fuel types manufactured by him during the base period.

(2) No person shall manufacture, fabricate or assemble any accessories or incorporate them into any stove except that those non-electric accessories, not including cover-alls, which were in his stock in a completely assembled and finished condition on June 7, 1944, may be used in the production of stoves.

(3) No thermostats for use with stoves shall be produced.

(4) No person shall manufacture, fabricate or assemble any stoves except those listed on Schedule B attached, and then only in accordance with the numbers of models, sizes and other specifications set forth therein.

(5) No person shall use any "bright work" "bright finish" metal finish or trim containing copper, nickel, chrome, aluminum, or other alloy in the production of stoves.

(d) *Exceptions.* (1) The restrictions of this order do not apply to the produc-

tion of repair and replacement parts. However, no person shall produce repair or replacement parts in excess of the quantity required to maintain a practicable minimum working inventory.

(2) The restrictions of paragraphs (c) (1) and (c) (3) of this order do not apply to the production of stoves not available in the producer's inventory when required by the Army, Navy, Maritime Commission, War Shipping Administration, Foreign Economic Administration or Coast Guard, or by rules and regulations promulgated by the Coast Guard for merchant vessels or for approved installation in a building or project authorized by any order in the P-19 or F-55 series, or on Form GA-1456 or Form WPB-2896 or to fill orders authorized by the Maritime Commission on Form WPB-646.

(3) Nothing contained in this order shall restrict the manufacture, fabrication or assembly of trailer or caboose stoves.

(e) *Reports.* Manufacturers of stoves shall report on or before the tenth day of each month on Form WPB-3249. This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(f) *Applicability of regulations.* All persons and transactions affected by this order are subject to all applicable provisions of the regulations of the War Production Board, as amended from time to time.

(g) *Applicability of other orders.* Insofar as any other orders heretofore or hereafter issued by the War Production Board limit the use of any material in the production of stoves to a greater extent than the restrictions imposed by this order, the restrictions of such other order shall govern, unless otherwise specified therein.

(h) *Appeals.* Any appeal from the provisions of this order shall be filed on Form WPB-1477 with the field office of the War Production Board for the district in which is located the plant or branch of the appellant to which the appeal relates.

(i) *Communications.* All communications concerning this order, except appeals, shall unless otherwise directed, be addressed to the War Production Board, Plumbing and Heating Division, Washington 25, D. C., reference L-23-c.

(j) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 7th day of June 1944.

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

SCHEDULE A

	Percentage of total unit production by all producers in the base period (July 1, 1940 to June 30, 1941)
Domestic cooking appliances:	
1. Gas ranges and cook stoves.....	40
2. Combination, bungalow and kitchen heater ranges.....	40
3. Coal and wood ranges and cook stoves.....	100
4. Fuel oil ranges and cook stoves.....	40

SCHEDULE A—Continued

	Percentage of total unit production by all producers in the base period (July 1, 1940 to June 30, 1941)
Domestic cooking appliances—Con.	
5. Gas hot plates.....	75
6. Portable and drum ovens.....	75
Domestic heating stoves:	
1. Gas fired heaters.....	75
2. Oil fired heaters.....	40
3. Coal and wood heaters.....	100
4. Coal and wood laundry stoves.....	100

SCHEDULE B

Domestic cooking appliances	Maximum number of models or sizes permitted	Types
1. Gas ranges.....	3	One to have 3 top burners, broiler optional. One to have 4 top burners with broiler and bake oven. One to have 4 top burners, broiler optional, but without storage compartments or top work space.
2. Gas hot plates.....	3	1—1 burner, 1—2 burner, 1—3 burner.
3. Coal or wood ranges and cook stoves.....	8	2 steel ranges or cook stoves. 3 cast iron ranges. 3 cast iron cook stoves (At least one steel range or cook stove, one cast iron range and one cast iron cook stove manufactured by any producer shall be the lightest of each in his line).
4. Gas and coal or wood combination ranges.....	1	
5. Bungalow or kitchen heater range (gas and coal or wood).....	1	
6. Fuel oil ranges.....	2	1—3 top burner range with bake oven. 1—2 top burner range with bake oven.
7. Fuel oil stoves.....	2	1—2 burner stove. 1—3 burner stove.
8. Fuel oil table stoves.....	3	1—1 burner stove. 1—2 burner stove. 1—3 burner stove.
9. Portable ovens.....	2	1 single oven.
10. Drum ovens.....	1	1 double oven.

Domestic heating stoves	Number of models or sizes permitted	Maximum of models or sizes permitted in B. t. u. capacities per hour
1. Gas radiant.....	10	2—12,000 or less input. 2—12,001 to 20,000 input. 2—20,001 to 30,000 input. 2—30,001 to 45,000 input. 2—over 45,000 input.
2. Gas circulating.....	6	2—30,000 or less input. 2—30,001 to 60,000 input. 2—over 60,000 input.
3. Fuel oil portable (bail type).....	No restriction.	
4. Fuel oil circulating.....	6	2—30,000 or less output. 1—30,000 to 40,000. 1—40,000 to 55,000. 1—over 55,000.
5. Cast iron or steel coal and/or wood.....	10	
6. Sheet steel wood stoves.....	6	
7. Laundry stoves.....	6	4—2 hole stoves. 2—4 hole stoves. (1—2 hole stove and 1—4 hole stove manufactured by any producer shall be the lightest of each in his line.)

[F. R. Doc. 44-8259; Filed, June 7, 1944; 4:26 p. m.]

PART 3288—PLUMBING AND HEATING EQUIPMENT

[Limitation Order L-23-c, Interpretation 1, Revocation]

STOVE TOP WORK SPACE

Interpretation 1, issued with respect to Limitation Order L-23-c is hereby revoked, having been superseded by paragraph (a) (4), as amended.

Issued this 7th day of June 1944.

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

[F. R. Doc. 44-8260; Filed, June 7, 1944; 4:31 p. m.]

PART 3290—TEXTILE, CLOTHING AND LEATHER

[Conservation Order M-328, Gen. Direction 1]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of knit underwear and of materials and facilities used in the production of knit underwear for defense, for private account, and for export. It is deemed necessary and appropriate in the public interest and to promote the national defense to assign priority to orders for knit underwear of the types below mentioned and to allocate materials and facilities available for the

production of such knit underwear on the conditions and in the manner and to the extent set forth in the following direction:

The following direction is issued under paragraph (c) of Conservation Order M-328:

Each person in the business of producing knit underwear, who in 1943 produced any of the following types of underwear, shall in each calendar quarter of 1944 beginning July 1, 1944, produce, and accept and fill orders for, at least as many dozens of each of the following types of knit underwear as he produced in the corresponding calendar quarter of 1943. Production of knit underwear on orders to or for the account of the U. S. Army or Navy shall be excluded in computing these quotas.

The types of knit underwear referred to above are:

Men's knit union suits, over 9 lbs. per dozen in weight based on size 42, long sleeves, ankle length.

Men's knit shirts, over 6 lbs. per dozen in weight based on size 42, long sleeves.

Men's knit drawers, over 4½ lbs. per dozen in weight based on size 38, ankle length.

Boys' knit union suits, over 5½ lbs. per dozen in weight based on size 34, long sleeves, ankle length.

Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8302; Filed, June 8, 1944;
12:02 p. m.]

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

[Priorities Reg. 19, Direction 1]

STATUS OF ORDERS AND CERTIFICATES FOR FARM SUPPLIES ORIGINATING BEFORE MAY 6, 1944

The following direction is issued pursuant to Priorities Regulation 19:

Farmers' orders. If a farmer used a PR-19 certificate before May 6, 1944, to get a priority on repair services, but the repairs were not done by then, the farmer's order must be treated by the repair shop as if it had been rated AA-2X when the farmer gave the repair shop the certificate. If a farmer used a PR-19 Certificate before May 6, 1944, to get a priority on farm supplies which were removed from the list on that date and which had not been delivered to him by then, his order must still be treated by the dealer as if it were rated AA-5. If a farmer used a PR-19 Certificate before May 6, 1944, to get a priority on farm supplies which are still listed in paragraph (m), but which had not been delivered to him by that date, his order must be treated by the dealer as if it had been rated AA-2X with respect to farm supplies in paragraph (m) (1), and AA-3 with respect to farm supplies in paragraph (m) (2), when the order was placed.

Dealers' orders. Any PR-19 certificates given to a dealer before May 6, 1944, which the dealer had not used by then to get a priority on his own orders, may still be used to get a priority on farm supplies listed in the amended regulation, just like certificates received by the dealer after May 6, 1944. The treatment to be given dealers' orders for farm supplies placed with suppliers before May 6, 1944, depends upon whether the supplies are still listed in paragraph (m). Unfilled orders from dealers originally rated AA-5 on the basis of farmers' certificates must be filled by the supplier as if they were originally rated AA-2X with respect to supplies in paragraph (m) (1), AA-3 with respect to supplies in paragraph (m) (2), and AA-5 with respect to items no longer listed. That is, unfilled orders for items removed from the

list on May 6 are to be filled by suppliers as if the regulation had not been amended on that date.

The rating of AA-5 assigned to dealers' orders placed under PR-19 before July 17, 1943, for an initial stock of farm supplies is cancelled. Any orders of that kind not filled by May 6, 1944, must be treated by the supplier as if they had never been rated at all.

Suppliers' and direct-buying dealers' orders. So far as manufacturers' back-orders are concerned, it makes no difference whether the farm supplies are still listed in paragraph (m) or not. Orders for farm supplies placed with manufacturers before May 6, 1944, by suppliers or direct-buying dealers, and rated AA-5 under Priorities Regulation 19, still have that same rating and are to be filled as if the regulation had not been amended on that date.

However, the AA-5 rating assigned to direct-buying dealers' orders placed before July 17, 1943, for an initial stock of farm supplies, is cancelled. If any orders of that kind were not filled by May 6, 1944, the manufacturer must treat them as if they had never been rated at all. (This does not apply to ratings extended by a supplier to a manufacturer, because the manufacturer has no way of knowing whether the rating extended by the supplier was based upon farmers' certificates or upon a dealer's order for an initial stock.)

Issued this 9th day of June 1944.

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

[F. R. Doc. 44-8362; Filed, June 9, 1944;
10:52 a. m.]

PART 1076—PLUMBING AND HEATING SIMPLIFICATION

[Limitation Order L-42, Interpretation 1 to Direction 2]

DELIVERIES FOR INVENTORY PROHIBITED

The following interpretation is issued with respect to Direction 2 to Limitation Order L-42:

Paragraph (c) of Direction 2 to Limitation Order L-42 prohibits anyone from delivering or receiving delivery of cast iron bathtubs manufactured under that direction, except to fill actually existing orders on their books. Manufacturers are prohibited from delivering such bathtubs to dealers unless they receive, in addition to the rating and certification accompanying the order, the information specifically called for in the direction. Deliveries of such bathtubs to dealers are prohibited when the tubs are to be carried in inventory pending receipt of an order.

Issued this 9th day of June 1944.

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

[F. R. Doc. 44-8359; Filed, June 9, 1944;
10:51 a. m.]

PART 3109—MEDICAL EQUIPMENT AND SUPPLIES SIMPLIFICATION

[General Limitation Order L-214, Schedule 3, as Amended June 9, 1944]

MEDICAL AND SURGICAL FURNITURE AND RELATED EQUIPMENT

§ 3109.4 *Schedule 3 to General Limitation Order L-214—(a) Definitions.* For the purposes of this schedule:

(1) "Medical and surgical furniture and related equipment" means the following items but includes such items only when they are designed for use in hospitals or similar institutions or in the offices of physicians, surgeons, dentists,

osteopaths, chiropractors, or chiropodists:

NOTE: "Cabinets for diathermy units" and "Cabinets for galvanic, faradic and sinusoidal generators" deleted June 9, 1944.

Anesthetist's stools.
Anesthetist's tables.
Arm immersion stands.
Autopsy tables.
Back rests.
Basinets.
Bed cradles.
Bed feeding and reading trays.
Bedpan and urinal racks.
Bedside panel screens.
Bedside tables.
Bed trays.
Blanket warming cabinets.
Bowl stands.
Bronchoscopic tables.
Cabinets and stands for sterilizers.
Cabinets for specialist's outfits.
Cabinets for suction and pressure pumps.
Cabinets for suction pumps.
Chart desks.
Chart holders.
Chart racks.
Chiropody chairs.
Chiropractic adjustment tables.
Combination bedside table and overbed tables.
Commodore, except receptacle.
Couch tables.
Dental instrument cabinets.
Dressing cabinets.
Dressing trucks, carts and carriages.
Dressing stands.
Emergency examining tables.
Emergency operating tables.
Emergency tables.
Examining and treatment tables.
Examining chairs.
Examining tables.
Foot stools.
Fracture tables (non-portable).
Glove racks.
Heated utility cabinets.
Hospital benches.
Incubators.
Infant conveyors.
Infant dressing stands and tables.
Instrument cabinets.
Instrument stands.
Instrument tables.
Irrigator and colution stands.
Laundry bag conveyors.
Leg dressing stands.
Needle cabinets.
Neuro-surgical tables.
Nose and throat chairs.
Nurse's desks.
Nurse's work tables.
Nursery dressing stands and tables.
Obstetrical tables.
Operating tables.
Operator's stools.
Ophthalmic chairs.
Orthopedic and fracture carts, trucks and carriages.
Orthopedic tables (non-portable).
Osteopathic tables.
Overbed and overwing tables.
Practological tables.
Solution cabinets.
Solution stands.
Solution warming cabinets.
Specialist's chairs.
Sponge racks.
Stands for sterilizer dressing drums and containers.
Sterilizer cabinets.
Sterilizer dressing drums and containers.
Supply and treatment cabinets.
Thermometer baskets.
Treatment cabinets.
Treatment chairs.
Urological tables.
Utensil racks.
Utility cabinets.
Veterinary operating tables.
Wall shelf stands.
Waste receptacles and kick bucket carriages.
Wheel stretchers.

The term includes any item serving the same function as any of the above-named items, whether or not such item is listed by any manufacturer under a different name.

The term shall not include:

(i) Any of the above-named items when such items are designed and produced for use overseas, in the field or on shipboard by the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or by the military forces of any country entitled to receive deliveries pursuant to the Act of March 11, 1941, entitled, "An Act to Promote the Defense of the United States" (Lend-Lease Act) (An item shall be deemed to be designed and produced for use overseas, in the field or on shipboard, only when the purchase order or contract under which the item is produced specifically states that the item is for use overseas, in the field or on shipboard. A purchase order or contract for Lend-Lease shall be deemed to be for the military forces of a Lend-Lease country only when the purchase order or contract specifically so states.)

(ii) Any parts or material for the repair or maintenance of any of the above-named items; nor

(iii) Any accessories for use in connection with any of the above-named items; nor

(iv) Any recessed cabinet.

(2) "Manufacturer" means any person engaged in the manufacturing, fabricating or assembling of medical and surgical furniture and related equipment.

(b) Restrictions on items and models of medical and surgical furniture and related equipment. (1) In making the items on List A of this schedule, manufacturers shall be limited to the number of models specified in the left-hand column of the List, and such models must conform with the descriptions set forth in the right-hand column of the List.

(2) The items referred to in paragraph (a) (1) of this schedule, which include all those on List A and others as well, are subject to the restrictions on materials contained in paragraph (c) of this schedule.

(c) Restrictions on the use of certain materials in the manufacture of medical and surgical furniture and related equipment. (1) No manufacturer shall incorporate any nickel in the manufacture of any medical and surgical furniture and related equipment except for the following uses:

(i) Nickel may be used for plating to the extent permitted under the terms of Conservation Order M-6-b;

¹The War Production Board is at present restricting the types and grades of alloy steel, other than National Emergency Triple Alloy Steel (nickel-chromium-molybdenum), that may be produced for particular end uses. If a manufacturer desires to have alloy steel of a restricted type or grade produced for him, the matter should be discussed with the Steel Division of the War Production Board, Washington 25, D. C. It is the intention of the War Production Board to continue to allow the production of alloy steel containing nickel up to 9% by weight for table tops on autopsy tables and operating tables.

(ii) Nickel may be used in alloy steel for any item permitted in List A.¹

(2) No manufacturer shall incorporate any monel metal, copper or copper base alloy in the manufacture of any medical and surgical furniture and related equipment except to the extent permitted in the right-hand column and the footnote of List A.

(3) No manufacturer shall incorporate any aluminum in the manufacture of any medical and surgical furniture and related equipment except to the extent permitted by Supplementary Order M-1-1 or by any specific authorization under that order.

(d) Exception for furniture and equipment in process. Notwithstanding the provisions of paragraphs (b) (1) and (c) of this schedule, a manufacturer may complete the manufacture of any medical and surgical furniture and related equipment which was partially fabricated on July 13, 1943: *Provided*, That such manufacture is completed on or before August 13, 1943.

(e) Filing of pictures and accompanying information. On or before August 2, 1943, each manufacturer shall file with the War Production Board, Safety and Technical Equipment Division (Ref: L-214) a photograph or catalog cut, in duplicate, of each model of the permitted items which he elects to manufacture under this schedule. Each photograph or cut shall be mounted on suitable backing 8½" x 11" in size with

the following information entered clearly thereon:

(1) The name of the item, as listed on List A.

(2) A brief identification of the model, if more than one model of the item is permitted under List A.

(3) The manufacturer's catalog number.

(4) A brief description, including size and material specifications and any other pertinent information, showing that the model comes within the description of the permitted item as set forth in List A.

(f) [Deleted, Oct. 9, 1943]

NOTE: This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 9th day of June 1944.

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

NOTE: List A amended June 9, 1944.

Subject to the provisions of this schedule each manufacturer may manufacture only the permitted number of models of the permitted items of medical and surgical furniture and related equipment set forth below, and such permitted models of the permitted items shall conform with the description set forth in the right hand column of the list. (Different sizes of permitted items are regarded as different models; for example, it is not permissible to manufacture two sizes of an anesthetist's stool because the two sizes are regarded as two models.)

Permitted number of models	Permitted items	Description of permitted items*
1	Anesthetist's stool.....	Not more than one drawer.
1	Anesthetist's table.....	Non-hydraulic type.
1	Autopsy table.....	Both models may be open framework type, or one may be open framework type and the other of a type having cabinet space in the frame; each model shall hold one basket only.
2	Bassinet.....	
2	Bed cradle.....	
2	Bedpan and urinal rack.....	
3	Cabinet for suction and/or pressure pumps.....	
-1	Dressing truck, cart or carriage.....	Wheels shall not exceed 10" in diameter; drawers and compartments are prohibited; basin and pail attachments may be used.
2	Examining and treatment table.....	Both models adjustable.
1	Eye, ear, nose and throat chair table.....	Hydraulic-base.
1	Foot stool.....	
1	Fracture table.....	Non-portable; fluoroscopic type.
2	Incubator.....	Copper or copper base alloy may be used in heating elements; in water-jacketed types, copper or copper base alloy may be used to the extent required for efficient operation.
1	Infant conveyor.....	
4	Instrument cabinet.....	Not to exceed 50" in width.
1	Instrument stand.....	Mayo type, using "T" handle type of set-screw lock.
2	Instrument table.....	One model shall not exceed approximately 16" x 20", and have not more than one drawer; one model shall not exceed 24" x 36", and have not more than three drawers; both shall be rectangular.
4	Irrigator and solution stand.....	Each model shall have "T" handle set-screw locks; bowl and tray attachments are prohibited.
1	Laundry bag conveyor.....	Open metal framework for use with removable bags.
1	Leg dressing stand.....	
2	Obstetrical table.....	Not more than one model with a hydraulic base.
3	Operating table.....	One major hydraulic base table; one minor hydraulic-base table; and one tubular framework table; monel metal may be used for table tops.
1	Operator's stool.....	Adjustable.
1	Orthopedic and fracture cart, truck and carriage.....	
1	Proctological table.....	
1	Solution stand.....	May be single or double style.
3	Sterilizer cabinet.....	
4	Treatment cabinet.....	
2	Treatment chair.....	All models restricted to not more than 25" in depth and 36" in width. One model adjustable, designed for eye, ear, nose, and throat operating, and treatment; one model non-adjustable, designed for first aid operating and treatment with attachments for treatment of limbs; each model limited to 25 lbs. weight; neither model shall have hydraulic lift.
2	Urological table.....	Both models X-ray type; one hydraulic model; one non-hydraulic model; copper and copper-base alloy may be used in drainage drawers and filters.
1	Wall shelf stand.....	
3	Waste receptacle.....	One open-top model, minimum height 24" and one kick-about model; and one step-on model.
2	Wheel stretcher.....	Both models non-hydraulic; one non-adjustable model; one tilting model; wheels on each model shall have a maximum diameter of 10"

*In all permitted tables brass may be used to the extent required in gears. In all permitted hydraulic-base tables, copper and copper base alloy may be used to the extent required in the hydraulic pumps. Copper and copper-base alloy may be used in the electrical circuit or electrical connections of any of the permitted items.

[F. R. Doc. 44-8357; Filed, June 9, 1944; 10:50 a. m.]

PART 3288—PLUMBING AND HEATING EQUIPMENT¹

[Limitation Order L-42, as Amended June 9, 1944]

PLUMBING AND HEATING SIMPLIFICATION

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of materials and facilities necessary for the manufacture of plumbing and heating equipment for defense, for private account, and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

Section 3288.11¹ is hereby amended to read as follows:

§ 3288.11 *Limitation Order L-42*—(a) *Issuance of schedules of simplification of lines.* The War Production Board may from time to time issue schedules establishing simplified practices with respect to the types, sizes, forms, specifications or other qualifications for any plumbing or heating products, or other similar products which may be used in any other line. From and after the effective date of any such schedule, no such product shall be produced, fabricated, assembled, delivered or accepted except those that conform to the issued schedule, and except as specifically permitted by such schedule.

(b) *Appeals.* Any appeal from the provisions of this order or of any direction or schedule issued under it shall be filed on Form WPB-1477 with the field office of the War Production Board for the district in which is located the plant or branch of the appellant to which the appeal relates.

(c) *Applicability of regulations.* All persons and transactions affected by this order and by any direction or schedule issued under it, are subject to all applicable provisions of the regulations of the War Production Board, as amended from time to time.

(d) *Communications.* All communications concerning this order, except appeals, shall, unless otherwise directed, be addressed to the War Production Board, Plumbing and Heating Division, Washington 25, D. C., Ref. L-42.

(e) *Violations.* Any person who willfully violates any provision of this order or of any direction or schedule issued under it, or who, in connection with this order (or any such direction or schedule) willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 9th day of June 1944.

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

[F. R. Doc. 44-8358; Filed, June 9, 1944; 10:51 a. m.]

¹ Formerly Part 1076, §1076.1.

PART 3293—CHEMICALS

[Allocation Order M-340, as Amended June 9, 1944]

MISCELLANEOUS CHEMICALS

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of the chemicals subject to this order for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3293.491 *Allocation Order M-340*—(a) *Definitions.* (1) "Subject chemical" means any chemical listed in Appendix A, as therein defined.

(2) "Producer" means any person engaged in the production of any subject chemical and includes a person who imports any subject chemical or has it produced for him pursuant to toll agreement.

(3) "Distributor" means any person who buys any subject chemical for the purpose of resale without further processing and without changing the form thereof.

(4) "Supplier" means a producer or distributor.

(b) *Restrictions on deliveries.* (1) On and after the applicable effective date stated in Appendix A, no supplier shall deliver a subject chemical to any person except as specifically authorized or directed in writing by War Production Board. No person shall accept delivery of a subject chemical which he knows or has reason to believe is delivered in violation of this order.

(2) Authorization or directions as to deliveries to be made by suppliers in each calendar month will generally be issued by War Production Board prior to the beginning of such month, but may be issued at any time. They will normally be issued on Form WPB-2947 (formerly PD-602) which is to be filed by the supplier with War Production Board as explained in paragraph (g) below.

(3) If a supplier is authorized or directed by War Production Board to deliver a subject chemical to any specific customer or group of customers, but is unable to make the delivery either because of receipt of notice of cancellation or otherwise, the subject chemical shall revert to inventory, and shall not be delivered, or used, without further instructions.

(c) *Exceptions for small deliveries.* (1) Specific authorization in writing of War Production Board is not required for delivery by any supplier to any person in any calendar month of a subject chemical in a quantity not exceeding the quantity stated in Column 3 of Appendix B.

(2) The aggregate quantity of a subject chemical which any supplier may deliver in any calendar month pursuant to paragraph (c) (1), shall not exceed:

(i) The quantity which he has been specifically authorized, upon application pursuant to Appendix D, to deliver on small orders; or

(ii) If he is a distributor, the quantity which he acquired upon certification that

it was required to fill small orders or the quantity which he acquired himself on such a small order, or

(iii) If he is a distributor who customarily delivers exclusively on small orders, any quantity.

(d) *Exceptions for deliveries for other reasons.* Specific authorization in writing of War Production Board is not required for delivery of a subject chemical by any supplier to any other person for a purpose stated in Column 4 of Appendix B.

(e) *Restrictions on use.* (1) On and after the applicable effective date stated in Appendix A, no supplier shall use a subject chemical except as specifically authorized or directed in writing by War Production Board.

(2) Each person who with an order for a subject chemical furnishes a certificate required by paragraph (f) shall use the subject chemical delivered on such order only as specified on such certificate except as otherwise specifically authorized or directed in writing by War Production Board.

(3) War Production Board may from time to time issue directions with respect to the use or uses which may or may not be made of a subject chemical to be delivered to, or then in inventory of the prospective user.

(f) *Supplier to obtain from customer a certificate of use.* No supplier shall in any calendar month (beginning in the case of each subject chemical with the calendar month in which the order becomes effective as to that chemical as stated in Appendix A) deliver to any person a greater quantity of such subject chemical than is stated in Column 3 of Appendix B unless he shall have received from such person a certificate as to the use for which such person is ordering such subject chemical. Such certificate shall be substantially in the form and shall be subject to the instructions stated in Appendix C and shall be in the hands of the supplier not later than the 15th day of the month preceding the month in which delivery is to be made. It need not be filed with War Production Board. A supplier must not deliver a subject chemical where he knows or has reason to believe the purchaser's certificate is false, but in the absence of such knowledge or reason to believe he may rely on the certificate.

(g) *Applications by suppliers for leave to deliver or use.* (1) Each supplier requiring authorization to make delivery of, or to use, a subject chemical during any calendar month shall file application on or before the 20th day of the preceding month. The application should be made on Form WPB-2947 (formerly PD-602) in the manner set forth in the general instructions appearing on that form, subject to the special instructions contained in Appendix D. If there is an inconsistency between the general and special instructions, the special instructions must be followed.

(2) War Production Board may issue to any supplier other and further directions with respect to preparing and filing Form WPB-2947 (formerly PD-602)

(h) *Miscellaneous provisions*—(1) *Applicability of regulations.* This order

and all transactions affected thereby are subject to all applicable regulations of War Production Board, as amended from time to time.

(2) *Violations.* Any person who willfully violates any provision of this order or who, in connection with this order willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(3) *Communications to War Production Board.* All reports required to be filed hereunder and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington 25, D. C. Ref: M-340.

Issued this 9th day of June 1944.

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

APPENDIX A

Chemicals subject to this order. (1) "Acetal-dol" means the chemical known by that name and by the names aldol, beta hydroxy butyric aldehyde oxybutanol, 3-hydroxy butanal.

Effective date—August 1, 1943. Comes in the following grades: no grades.

(2) "ST-115" means the preparation known by that trade name, as defined and specified in Appendix to Regulation No. 3 (1942 Revision) of the Bureau of Internal Revenue.

Effective date—August 1, 1943. Comes in the following grades: no grades.

(3) "Dehydrol-O" means the chemical known by that trade name as defined and specified in Appendix to Regulation No. 3 (1942 Revision) of the Bureau of Internal Revenue.

Effective date—August 1, 1943. Comes in the following grades: no grades.

(4) "G. C.-78" means the chemical known by that trade name.

Effective date—August 1, 1943. Comes in the following grades: no grades.

(5) "By-product—phosphoric acid" means phosphoric acid obtained as a by-product in the manufacture of methyl methacrylate.

Effective date—September 1, 1943. Comes in the following grades: no grades.

(6) "Oxidized petrolatum" means high paraffinic petrolatum oxidized and processed to contain aliphatic ketones, and which is suitable for use as a base in the manufacture of rust preventive compounds or corrosion inhibitors meeting specification Nos. AXS-673, 52-C-18 and AN-C-52, such as those petrolatums known by the trade marks Par-Al-Ketone, Alox 707, Alox 701 and Alox 600.

Effective date—October 9, 1943. Comes in the following grades: no grades.

(7) [Deleted June 9, 1944]

(8) [Deleted Mar. 27, 1944]

(9) [Deleted Mar. 27, 1944]

(10) [Deleted Oct. 22, 1943.]

(11) "DDT" means the chemical 2, 2-bis (para chlorophenyl) 1, 1, 1-tri-chloroethane, and is also known by the trade name "Neocid"

Effective date—January 1, 1944. Comes in the following grades: no grades.

(12) "Enamel wire naphtha" (also known as E. W. naphtha) means a mixture of aromatic solvents derived from coke oven light oil, drip oil or coal tar, distilling between 150 and 200° C., with at least 15 per cent distilling above 200° C., and containing 20 to 60 per cent monomeric polymerizable constituents of the cumorone-indene type. The term does not include aromatic material for the production of E. W. naphtha, or for the production of cumorone-indene resin, or for the production of other chemicals or intermediates, or for use as solvents in the crude state.

Effective date—February 1, 1944. Comes in the following grades: no grades.

(13) "Methyl Bromide" means the chemical CH₃Br.

Effective date—March 1, 1944. Comes in the following grades: no grades.

(14) "Precipitated calcium carbonate" means ultra fine particle calcium carbonate such as the chemical known as Kalvan, Witcarb R and Multifex.

Effective date—April 1, 1944. Comes in the following grades: no grades.

(15) "Pyronate" means the pyroigneous alcohol known by that trade name which is produced as a by-product of the destructive distillation of hardwood.

Effective date—May 1, 1944. Comes in the following grades: No grades.

(16) "Hi-flash naphtha" means water white coal tar solvent naphtha, having a distillation range of 145° C. (293° F. to 200° C. (392° F.), derived from coke oven light oils, coal tar distillates, drip oils or holder oils.

Effective date—July 1, 1944. Comes in the following grades: No grades.

APPENDIX B

NOTE: Item (7) deleted June 9, 1944.

1	2	3	4
Name of chemical	Unit of measure	Maximum quantity deliverable to any one person in any calendar month without specific authorization and without certificate required by paragraph (f)	Purpose for which delivery may be made without specific authorization, regardless of quantity. (See par. (d).)
(1) Acetal-dol	Gallon	54 gallons	None.
(2) ST-115	Gallon	54 gallons	None.
(3) Dehydrol-O	Gallon	54 gallons	None.
(4) G. C.-78	Gallon	54 gallons	None.
(5) By-product phosphoric acid	Ton	5 tons	None.
(6) Oxidized petrolatum	Pound	25 pounds	None.
(7) [Deleted June 9, 1944.]			
(8) [Deleted Mar. 27, 1944.]			
(9) [Deleted Mar. 27, 1944.]			
(10) [Deleted Oct. 22, 1943.]			
(11) DDT	Pound	1 pound	None.
(12) E. W. Naphtha	Gallons	54 gallons	None.
(13) Methyl Bromide	Pound	10 pounds	None.
(14) Precipitated calcium carbonate	Pound	50 pounds	None.
(15) Pyronate	Gallon	54 gallons	None.
(16) Hi-flash naphtha	Gallons	54 gallons	None.

APPENDIX C—CUSTOMER'S CERTIFICATE OF INTENDED USE

The undersigned purchaser hereby certifies to War Production Board and to his supplier, pursuant to Order No. M-340, that the _____ (specify subject chemical) ordered for delivery in _____, 194____ Month

will be used by him for the manufacture or preparation of the following product(s), and that such product(s) will be put to the following end use(s) :

	Quantity	Primary product	End use
(A)-----	-----	-----	-----
(B)-----	-----	-----	-----

Name of purchaser

----- By -----
Date Duly authorized official Title

Instructions for customer's certificate.
(1) The certificate shall be signed by an authorized official of the purchaser, either manually or as provided in Priorities Regulation No. 7.

(2) Where a purchaser wishes to receive more than the exempted quantity of each of two or more subject chemicals, a separate certificate shall be obtained as to each.

(3) The purchaser will specify under "Primary product" the exact product or products in the manufacture or preparation of which the subject chemical will be used or incorporated. A distributor ordering the subject chemical for resale as such will specify "resale" or, if ordering exclusively for resale on exempt small orders, will specify "small orders of _____ or less" (specify quantity stated in Column 3 of Appendix B). If purchase is for inventory state "Inventory."

(4) Under "End use" purchaser will specify the ultimate or end use to which the primary product will be put. He will also indicate whether civilian, Lend-Lease, other export or military, and if the product is for uses falling in two or more such categories, the percentage falling in each. Also, he will give contract numbers in the case of military use or Lend-Lease, and in the case of export, export license numbers. A distributor ordering the subject chemical for resale as such will leave blank the "End Use" column.

APPENDIX D—SPECIAL INSTRUCTIONS FOR SUPPLIER'S FORM WPB-2947 (FORMERLY PD-602)

(1) *Obtaining forms.* Copies of Form WPB-2947 (formerly Form PD-602) may be obtained at local field offices of the War Production Board.

(2) *Number of copies.* Prepare an original and three copies. File original and two copies with War Production Board, Chemicals Division, Washington 25, D. C., Ref. M-340, retaining the third copy for your files. The original filed with the War Production Board shall be manually signed by a duly authorized official.

(3) *Separate set for each chemical.* Where the supplier's application relates to deliveries of two or more subject chemicals, he will file a separate set of Form WPB-2947 (formerly Form PD-602) for each.

(4) *Information at top of form.* In the heading, under "Name of Material", specify

the subject chemical to which the Form WPB-2947 (formerly Form PD-602) relates; under "Grade" specify grade stated in Appendix A, or if no grade specified, leave blank; under "WPB Order No." specify "M-340" indicate month and year during which deliveries covered by the application are to be made; under "Unit of Measure" specify unit of measure stated in Column 2 to Appendix B; under name of company, specify your name and the address of the plant or warehouse from which shipment will be made.

(5) *Listing of customers.* In Column 1 (except for small orders as explained in (7) below) list the name of each customer from whom an order for delivery of the subject chemical during the applicable month has been received. If it is necessary to use more than one sheet to list customers, number each sheet in order and show the grand total on last sheet which is the only one that need be certified.

(6) *Primary product and end use.* In Column 1-a (except for small orders as explained in (7) below) specify the product or products in the manufacture or preparation of which the subject chemical will be used by your customer, the end use to which such product or products will be put, and military or Lend-Lease contract numbers, and export license numbers, all as indicated by the certificate obtained under paragraph (f) of this order. The quantity of the subject chemical used in the manufacture or preparation of each primary product for each product use shall be shown separately. If the subject chemical ordered by a customer is for two or more uses, indicate each use separately and indicate the quantity of the subject chemical ordered for each use.

(7) *Small orders.* The supplier need not list the name of any customer to whom he is to deliver in the applicable month a quantity of the subject chemical not exceeding the maximum quantity (indicated in Column 3 of Appendix B) which he is permitted to deliver to any one person in any calendar month without specific authorization. Also, in the case of any such delivery, he need not show the name of the product or the end use. Instead, he must write in Column 1 "Total small order deliveries (estimated)" and in Column 4, must specify the total estimated quantity of the subject chemical to be delivered on such orders.

(8) *Use by producers.* A producer requiring permission to use a part or all of his own production of the subject chemical shall list his own name as customer in Column 1 on Form WPB-2947 (formerly Form PD-602) specifying quantity required and product manufactured. Written approval of War Production Board on such Form WPB-2947 (formerly Form PD-602) shall constitute authority to the producer to use the subject chemical in the quantity and for the purposes indicated in such approved form.

(9) *Table II.* Each producer will report production, deliveries and stocks as required by Table II, Columns 9 to 16, inclusive. Distributors will fill out only Columns 10, 12 and 13. Producers and distributors will show in Column 8 Grade, as stated in Appendix A, or if no Grade is there specified, will leave Column 8 blank.

[F. R. Doc. 44-8361; Filed, June 9, 1944; 10:51 a. m.]

PART 3293—CHEMICALS

[Conservation Order M-131, as Amended June 9, 1944]

CINCHONA BARK AND CINCHONA ALKALOIDS

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of cinchona bark and cinchona alkaloids for the war effort, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the war effort:

§ 3293.131 (Conservation Order M-131)—(a) *Definitions.* For the purposes of this order:

(1) "Cinchona alkaloids" means any of the alkaloids or their salts obtained from cinchona bark whether alone or in combination with other alkaloids from cinchona bark, including, but not limited to quinine, totaquine, cinchonine, cinchonidine, quinidine, quinine sulfate, etc., and such alkaloids in standard dosage forms (pills, tablets, capsules, ampoules, etc.) or totaquine in packages of one-half ounce or less.

(2) "Quinine" means quinine alkaloid obtained from cinchona bark and its salts and derivatives.

(3) "Cinchonine" means cinchonine alkaloid obtained from cinchona bark, and its salts and derivatives.

(4) "Cinchonidine" means cinchonidine alkaloid obtained from cinchona bark, and its salts and derivatives.

(5) "Quinidine" means quinidine alkaloid obtained from cinchona bark, and its salts and derivatives.

(6) "Totaquine" means a mixture of alkaloids obtained from cinchona bark.

(7) "Cinchona bark" (also known as Calisaya, Peruvian or Jesuit's bark) means the bark obtained from *Cinchona succirubra* P. et K., *C. Calisaya* W., *C. Ledgeriana* M. et T. and from its hybrids.

(8) "Anti-malarial agent" means any product or material which according to modern medical opinion is recognized as a specific for suppression, alleviation or cure of malarial infections.

(9) "Producer" means any person who produces or imports cinchona bark or cinchona alkaloids or has cinchona alkaloids produced for him pursuant to toll agreement.

(10) "Distributor" means any person who buys cinchona alkaloids for resale without further processing.

(11) "Supplier" means a producer or distributor.

(b) *Restrictions on deliveries and use.* No person other than Defense Supplies Corporation or any other corporation organized under section 5 (d) of the RFC Act, as amended, or any duly authorized agent of such corporation, shall deliver, accept delivery of, or use cinchona bark or cinchona alkaloids unless specifically authorized by War Production Board, on Forms WPB 2945 or WPB 2946, whichever is appropriate. However, the U. S. Army, Navy, the U. S. Maritime Commission and War Shipping Administration need not apply for authorization to accept delivery of and use cinchona bark or cin-

chona alkaloids, but their supplier must list the proposed deliveries, and contract numbers on his application Form WPB 2946, and such supplier shall not make delivery until authorized by War Production Board. Such authorization will also constitute authorization to those services and agencies named to accept delivery of and to use the cinchona bark or cinchona alkaloids.

(c) *Exceptions to restrictions on delivery and use.* Nothing contained in this order shall prohibit the following transactions:

(1) *Deliveries of uncompounded cinchona alkaloids under toll agreement.* Any person may, without authorization from War Production Board, accept delivery of cinchona alkaloids pursuant to toll agreement for the purpose of compounding into standard dosage forms, and thereafter redeliver the same to the owner thereof, provided the person making the delivery in the first instance has received specific authorization to use the cinchona alkaloids and retains title to such cinchona alkaloids and to the products made therefrom.

(2) *Small deliveries of cinchona alkaloids.* Any person may, without authorization from War Production Board, accept small deliveries of cinchona alkaloids for the purpose of resale to licensed physicians, veterinarians or to ultimate consumers, or for the purpose of compounding into dosage form and thereafter reselling the same in such form, provided that small deliveries do not exceed in any calendar month:

(i) 8 ounces of totaquine (uncompounded), 4 ounces of cinchonine or its salts in the aggregate (uncompounded), 4 ounces of cinchonidine or its salts in the aggregate (uncompounded), 4 ounces of quinine or its salts in the aggregate (uncompounded).

(ii) 2 ounces of quinidine or its salts in the aggregate (whether compounded or in standard dosage form), unless acceptance of delivery of this amount, taken together with such person's stock of quinidine on hand on the delivery date exceeds 4 ounces of quinidine or its equivalent in standard dosage form.

No authorization from War Production Board is required for the compounding of such cinchona alkaloids or for any subsequent delivery, acceptance of delivery, or use of such cinchona alkaloids, whether in compounded form or otherwise. However, the appropriate certification referred to in paragraph (d) of this order is required for all small deliveries unless the small delivery is made to an ultimate consumer. Deliveries of quinidine to an ultimate consumer may only be made upon a physician's prescription as explained in paragraph (e) of this order.

(3) *Deliveries of totaquine, quinine, cinchonine and cinchonidine in standard dosage forms.* Any person may, without authorization from the War Production Board, accept deliveries of totaquine in packages of one-half ounce or less, or quinine, cinchonine or cinchonidine in standard dosage forms. No authorization from War Production Board is re-

quired for any subsequent delivery, acceptance of delivery or use of such cinchona alkaloids. However, the certification referred to in paragraph (d) of this order is required for all such deliveries in standard dosage forms, unless the delivery is made to an ultimate consumer.

(4) *Delivery and use of cinchona bark on hand April 30, 1942.* Any person may deliver, accept delivery of or use, without authorization from War Production Board, any stock of cinchona bark consisting of less than 50 pounds and which was physically located at any one place on April 30, 1942.

(5) *Delivery and use of cinchona bark or cinchona alkaloids previously compounded.* Any person may deliver, accept delivery of, or use, without authorization from War Production Board:

(i) Any quinine which had been combined or compounded with other medicinal agents on or before April 4, 1942;

(ii) Any totaquine or cinchona bark which had been combined or compounded with other medicinal agents on or before April 30, 1942;

(iii) Any quinine and urea hydrochloride (USP) or quinine hydrochloride and urethane which had been combined or compounded with other medicinal agents on or before January 9, 1943;

(iv) Any cinchonine, cinchonidine or quinine which had been combined or compounded with other medicinal agents on or before June 19, 1942.

(v) Any anti-malarial agent manufactured on or before January 9, 1943, pursuant to the provisions of this order as in effect up to that date; provided that the certification for "quinine, cinchonine, cinchonidine and totaquine" referred to in paragraph (d) of this order as now amended is required for all deliveries of such anti-malarial agents, unless delivery is made to an ultimate consumer.

(d) *Certification required.* No person shall deliver cinchona alkaloids pursuant to paragraphs (c) (2) (c) (3) and (c) (5) (v) of this order except upon receipt of a certificate in substantially the form shown below (whichever is appropriate) signed manually by a duly authorized official or as provided in Priorities Regulation No. 7. The quantity of material delivered should be specified on the reverse side of the certificate. A certificate is not required in those cases where delivery is made to an ultimate consumer.

CERTIFICATE FOR QUININE, CINCHONINE,
CINCHONIDINE OR TOTAQUINE

The undersigned hereby certifies to War Production Board and to _____

(Insert name of

_____ that the quinine, cinchonine, cinchonidine or totaquine (or product containing cinchonine or cinchonidine) ordered hereby (specify quantity on reverse side) is for use as an anti-malarial agent and will not be sold, transferred or delivered by the undersigned for any other purpose. This certification is made in accordance with the terms of Conservation Order M-131 with which the undersigned is familiar.

Name _____
Date _____ By _____

CERTIFICATE FOR QUINIDINE

The undersigned hereby certifies to the War Production Board and to _____ (name of seller or supplier) that the quinidine (or product containing quinidine) ordered hereby (specify quantity on reverse side) is for use in the treatment of cardiac disorders and will not be sold, transferred or delivered by the undersigned for any other purpose and if any part of this purchase order of quinidine is sold to an ultimate consumer it will only be sold upon a physician's prescription as provided in paragraph (e) of Conservation Order M-131; and the undersigned further certifies that acceptance of delivery of this order will not increase his inventory of quinidine on hand on the delivery date in excess of 4 ounces of quinidine or its equivalent in standard dosage form. This certification is made in accordance with terms of Conservation Order M-131 with which the undersigned is familiar.

Name of purchaser

By -----

Name and title of duly authorized official

(Date)

(e) *Restrictions on all deliveries of quinidine to ultimate consumers.* Any person who wishes to get quinidine for consumption and not for resale must furnish the supplier with a physician's prescription. This paragraph applies to all deliveries of quinidine to the ultimate consumer. No person shall deliver quinidine to an ultimate consumer except upon receipt of a written prescription signed by a physician licensed to prescribe drugs, which shall state either that the quinidine prescribed is to be used for the treatment of cardiac disorders or "Pursuant to War Production Board Order M-131, paragraph (e)" No quinidine shall be delivered pursuant to a prescription which is written for more than fifty 3-grain tablets or capsules or for the equivalent of 150 grains of quinidine in other dosage forms. No delivery of quinidine shall be made pursuant to a prescription which is used a second time to obtain additional quantities.

(f) *Applications for authorization to accept delivery or use.* A person requiring authorization to accept delivery or to use cinchona bark or cinchona alkaloids during any calendar month shall file application on Form WPB 2945 (formerly PD-600) with the Chemicals Division, War Production Board, Washington 25, D. C., on or before the 15th of the preceding month. However, applications for November delivery or use should be filed as soon as possible after November 4, 1943. Instructions for filling out this form are set out in Appendix A. One copy of Form WPB 2945 will be returned to the sender, on which War Production Board will indicate the quantity and type of cinchona alkaloids which he is authorized to acquire or use.

(g) *Applications for authorization to deliver.* A supplier desiring authorization to deliver cinchona bark or cinchona alkaloids during any calendar month shall file application on Form

WPB 2946 (formerly PD-601) with the Chemicals Division, War Production Board, Washington 25, D. C., on or before the 20th day of the preceding month. However, applications for November delivery should be filed as soon as possible after November 4, 1943. Instructions for filling out this form are set out in Appendix B. One copy of Form WPB 2946 will be returned to the supplier on which the War Production Board will indicate the quantity and type of cinchona bark or cinchona alkaloids which he is authorized to deliver.

(h) *Inventory report—quinine, quinidine.* Every producer or distributor who, on November 4, 1943, has in his possession or under his control, ten ounces or more of un-compounded quinine, or four ounces or more in the aggregate of quinidine, whether un-compounded or in standard dosage forms, shall file a letter with the Chemicals Division, War Production Board, on or before November 15, 1943, stating the quantity of such material on hand as of November 4, 1943. This letter need not be filed by any supplier who files an application for authorization on Form WPB 2945 on or before November 15, 1943, or on WPB 2946 on or before November 20, 1943, for the reason that such forms require an inventory report of these materials on hand.

(i) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of War Production Board, as amended from time to time, except to the extent that any provisions hereof may be inconsistent therewith, in which case the provisions of this order shall govern.

(j) *Inability to deliver.* If a producer or distributor is authorized or directed by War Production Board to deliver cinchona bark or cinchona alkaloids to any specific customer or group of customers, but is unable to make the delivery either because of receipt of notice of cancellation or otherwise, he must immediately notify the War Production Board, Chemicals Division, Washington 25, D. C., Ref: M-131, and shall not deliver the material to anyone else, or use it, until he receives further instructions.

(k) *Appeals.* Appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds of the appeal.

(l) *Violations.* Any person who willfully violates any provision of this order, or who, in connection with this order, willfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(m) *Communications to War Production Board.* All reports required to be

filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Chemicals Division, Washington 25, D. C. Ref: M-131.

Issued this 9th day of June 1944.

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

APPENDIX A

INSTRUCTIONS FOR FILING APPLICATIONS ON FORM WPB 2945¹ (FORMERLY FD-600) FOR SPECIFIC AUTHORIZATION TO ACCEPT DELIVERY AND USE CINCHONA BARK OR CINCHONA ALKALOIDS

(1) *Who should file.* Specific authorization by War Production Board is required for acceptance of all deliveries of cinchona alkaloids, unless the deliveries fall within the exceptions provided in paragraph (c) of the order. Any producer desiring permission to use part or all of his own production shall also file this application. This form need not be filed by the U. S. Army, Navy, Coast Guard, the U. S. Maritime Commission or War Shipping Administration.

(2) *Where forms may be obtained.* Copies of Form WPB 2945 may be obtained at local field offices of War Production Board.

(3) *Number of copies.* Five copies shall be prepared, of which three shall be forwarded to War Production Board, Chemicals Division, Washington 25, D. C., Ref: M-131, one forwarded to the supplier with whom applicant's order is placed, and the fifth retained for applicant's file. At least one of the copies filed with War Production Board shall be signed by applicant by a duly authorized official. Where the application is solely for authorization to use from inventory, no copy need be prepared for suppliers.

(4) *Special instructions for filling out form.* Follow the instructions on the form except where they conflict with the specific instructions given below:

(a) *Heading.* Under "Name of chemical" specify either "Cinchona bark" or "Cinchona alkaloids" using a separate set of forms for each. Under "WPB Order No." specify "M-131" under "Unit of Measure" specify "Pounds" in the case of cinchona bark and "Ounces" in the case of cinchona alkaloids.

(b) *Column 1.* In applying for authorization to receive or to use cinchona bark, specify in Column 1 the grade or variety. In applying for authorization to accept delivery or to use cinchona alkaloids, specify in Column 1 the name of each alkaloid or the salt of the alkaloid; for example, quinine alkaloid, quinine sulfate, totaquine, quindine alkaloid, quindine sulfate, etc. (It is not necessary to use a separate set of forms for each alkaloid or salt of alkaloid requested).

(c) *Column 2.* Specify the quantity (in pounds) for cinchona bark and (in ounces) for each type of cinchona alkaloid.

(d) *Column 3.* In Column 3 "Primary product" specify the exact name of the product or products in the manufacture or preparation of which the cinchona bark or the cinchona alkaloids will be used or incorporated. Distributors ordering cinchona bark or cinchona alkaloids for resale will specify "Resale" If purchase is for inventory, specify "Inventory"

(e) *Column 4.* In Column 4 specify ultimate use to be made of the primary product, for example, "Anti-malarial" or "cardiac"

and if the purpose is to fill Army, Navy, Lend-Lease or other government agencies' contracts, state the contract number. If purpose is for export, the WPB 2945 must first be sent to Foreign Economic Administration together with application for an export license. If the export license is granted, Foreign Economic Administration will then affix the export license number to Form WPB 2945 and forward the document to War Production Board.

APPENDIX B

INSTRUCTIONS FOR FILING SUPPLIER'S APPLICATION ON FORM WPB 2946¹ (FORMERLY FD-601) FOR SPECIFIC AUTHORIZATION TO DELIVER CINCHONA BARK OR CINCHONA ALKALOIDS

(1) *Who should file.* All suppliers (except Army, Navy, etc.—as listed in paragraph (b)), must obtain specific authorization before delivering cinchona bark or cinchona alkaloids.

(2) *Where forms may be obtained.* Copies of Form WPB 2946 may be obtained at local field offices of War Production Board.

(3) *Number of copies.* Four copies shall be prepared, of which three shall be forwarded to War Production Board Chemicals Division, Washington 25, D. C., Ref: M-131, the fourth to be retained by the supplier. Each producer who has filed application on Form WPB 2945 specifying himself as his supplier, shall list his own name as customer on Form WPB 2946 and shall list his request for allocation in the manner prescribed for other customers.

(4) *Special instructions for filling out form.* Follow the instructions on the form except where they conflict with the specific instructions given below:

(a) *Heading.* In the heading under "Name of chemical," specify "Cinchona bark" or "Cinchona alkaloids" as the case may be, using a separate set of forms for each. Under "WPB Order No.," specify "M-131" under "Unit of measure" specify "Pounds" in the case of cinchona bark and "Ounces" in the case of cinchona alkaloids.

(b) *Column 1.* Specify the names of customers. A producer requiring permission to use a part or all of his own production of cinchona bark or cinchona alkaloids shall list his own name in Column 1 as customer. After completing the list of customers, insert "Total small order deliveries (estimated)" for each alkaloid or salt delivered pursuant to paragraph (c) (2) of this order.

(c) *Column 3.* List each alkaloid or salt (and in the case of cinchona bark, the variety) for which orders for delivery during the applicable month have been received as indicated in the Forms WPB 2945 filed with him by his customers.

(d) *Column 4.* Specify total quantity to be delivered to each customer named in Column 1, and total estimated quantity to be delivered on the "Small order deliveries" mentioned in Column 1.

(e) *Table II.* Each producer will report production, deliveries and stocks as required by Table II, Columns 8 to 16, inclusive. Distributors and importers will enter in Columns 9, 11 and 14 "Receipts" instead of "Production" In Column 8 the supplier will specify in the case of cinchona bark the variety and in the case of cinchona alkaloids each alkaloid or salt of alkaloid for which orders for delivery during the applicable month have been received, as indicated in the Forms WPB 2945 filed with him by his customers.

[F. R. Doc. 44-8360; Filed, June 9, 1944; 10:51 a. m.]

¹The reporting provisions of this order have been approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

PART 3293—CHEMICALS

[Limitation Order L-20, as Amended June 9, 1944]

CELLOPHANE

§ 3293.1 *Limitation Order L-20—(a) Definitions.* For the purpose of this order:

(1) "Supplier means any manufacturer, converter, jobber, dealer, printer and any other person who directly or indirectly delivers cellophane to the users.

(2) "Cellophane" means a film of plasticized regenerated cellulose, whether in nonmoisture proof or moistureproof grades and whether or not heat sealing, and cellulose caps or bands. It does not include any material which has been used to package, wrap or seal any product or in manufacture.

(b) *Restriction on use.* Except as provided in paragraphs (i) and (j) no person shall use cellophane for the packaging, wrapping, sealing or manufacture of the following materials or products:

(1) Cosmetics, soaps, deodorants (including paradichlorobenzene) and cleaning materials, except that cellophane may be used as provided in paragraph (c) and as a replacement of metal for collapsible tubes for tooth paste.

(2) All textiles other than bandages, sanitary swabs and typewriter ribbons.

(3) All rubber and rubber products, except that cellophane may be used in the manufacture of rubber products, as a substitute for Holland Cloth in the backing of retreading stocks for tires, tire liners, patches and sandblast stencils, and as a wrapping on friction and rubber tape.

(4) All hardware, metals and sporting goods, except that cellophane may be used for packaging and wrapping precision metal parts.

(5) All paper and paper products, including cellulose backed adhesive tape for household purposes.

(6) Glassware, including optical lenses and jewelry.

(7) Candles and wax products, except that cellophane may be used as provided in paragraph (c)

(8) Electrical equipment, except that cellophane may be used in the manufacture of such equipment.

(9) Wood and wood products other than medical tongue depressors and swabs.

(10) Leather and leather products.

(11) Bottles and jars for any use except that cellulose bands and caps may be used for sealing bottles containing wines and alcoholic liquors; for sealing bottles containing drugs subject to deterioration through loss of volatile ingredients by evaporation, when the bottles are labeled to that general effect; and except as provided in paragraph (c)

(12) Canned goods of any sort.

(13) Flowers, plants, seeds and grains.

(14) All decorations and novelties.

(15) Bowl and basket covers, household dyes, household rolls, soda straws, sewing supplies, garment covers, toys and games, pipe filters, coin wrappings, natu-

¹The reporting provisions of this order have been approved by the Bureau of the Budget in accordance with Federal Reports Act of 1942.

ral and artificial sponges, doilies, hair waving equipment, brake linings, molding materials, window covers, "Jiffy Seals" and similar seals.

(16) Milk bottle hoods, except by a dairy bottling 84,000 or less bottles per month.

(17) Putty and paint, except that cellophane may be used as provided in paragraph (c) and as a replacement for metal containers.

(18) Plastic products (other than tooth brushes) and except that cellophane may be used in the manufacture of plastic products.

(19) Drug products, chemicals and antiseptics, except where necessary for the protection of the product itself.

(20) Candy products and chewing gum as follows:

(i) For box overwraps, including the wrapping of either lid or box of "set-up" boxes.

(ii) For open end sleeves on boats or trays.

(iii) In addition to any wrapper of waxed paper, glassine, grease proof, vegetable parchment, or super calendered sulphite.

(iv) For use as both a container and individual wrap for the same candy piece to form a single packaging unit.

(v) For any other type of packaging of candy products and chewing gum, except where necessary for the protection of the product itself.

(21) All foods for animals.

(22) All insecticides and rodenticides, other than paradichlorobenzene and naphthalene insecticides.

(23) Tea, spices, peppers, condiments, sugar, flour, and unshelled nuts.

(24) Carton overwraps for dried food products, including but not limited to peas, beans, rice, barley and lentils, macaroni, noodles and similar paste goods, cereal, cooked and uncooked, and dessert and drink powders.

(25) Window cartons and window bags for all non-food products and for candy products, chewing gum, teas, spices, condiments, sugar, flour and unshelled nuts.

(26) Cigarettes, except that cellophane may be used where foil is omitted from the package.

In addition to the foregoing, no person shall use cellophane for retail decorative "point of sale" packaging or wrapping.

(c) *Metal top replacement exemption.* Notwithstanding the provisions of paragraph (b) cellulose caps and bands may be used as a metal replacement for the packaging of liquid or paste soaps, industrial oils and greases, bottled foods, putty and paint, if the cellulose cap or band serves as a primary closure to a glass, ceramic, or paper top. Disc inner liners of cellulose film may be used also for paper tops to containers for these same products.

NOTE: Paragraph (d) (2) deleted June 9, 1944.

(d) *Restrictions on deliveries.* No person shall knowingly, directly or indirectly, deliver or cause to be delivered any cellophane, and no person shall accept cellophane to be used for packag-

ing, wrapping, sealing or manufacture in violation of the provisions of paragraph (b) or (f) unless such packaging, wrapping, sealing or manufacturing is exempt under the provisions of paragraphs (c) (i) or (j)

(e) *Inventory restriction.* No person within the forty-eight states of the United States or within the District of Columbia shall accept delivery of cellophane if the amount accepted, together with his inventory of such material then on hand, shall exceed a forty-five day supply, having regard to his orders on hand and his current method and rate of operation. However, the restrictions of this paragraph (e) shall not apply to the acceptance of delivery of fifty pounds or less of cellophane by any person whose inventory of cellophane, immediately prior to delivery, is fifty pounds or less. No person shall deliver cellophane if he knows or has reason to believe that the person accepting delivery will have, on acceptance an amount of cellophane in excess of the inventory allowed him by the previous sentences of this paragraph.

(f) *Partial restrictions on use.* (1) In no calendar quarter shall any person use cellophane in the packaging, wrapping or sealing of cigarettes, cigars and chewing tobacco in an amount in excess of 90% of one quarter of his consumption of cellophane for such purposes during the entire year of 1942. In no calendar quarter shall any person use cellophane in the packaging, wrapping or sealing of smoking (pipe) tobacco in an amount in excess of 90% of his consumption of cellophane for such purpose during the fourth quarter of 1942.

(2) In no calendar quarter shall any person use cellophane in the packaging, wrapping or sealing of bakery products in an amount in excess of 90% of one quarter of his consumption of cellophane for such purpose during the entire year of 1942.

(3) The restrictions of this paragraph (f) do not apply to any person consuming 50 pounds or less of cellophane during any calendar quarter.

(g) [Deleted]

(h) *Monthly reports.* Each converter, agent, fabricator, jobber or similar supplier acting as direct or indirect sales agent for any producer must, by the tenth day of each month, submit to such producer a report of his sales during the preceding month of cellophane (other than waste material as defined in paragraph (i) hereof) purchased by such agent from such producer, classifying sales according to industry (such as candy and chewing gum industry, baking industry, drug industry, tobacco industry, and other specifically named industries) and stating as to each class the total number of pounds sold and the number of pounds sold for civilian use, for military use, and for Lend-Lease. Each producer shall keep records of such reports available for inspection by representatives of the War Production Board. Each person affected by this order shall file such other reports as may from time to time be required by the War Production Board, subject to the approval of the

Bureau of the Budget under the Federal Reports Act of 1942.

(i) *Waste material exception.* Nothing contained in this order shall prohibit the sale, delivery or use of waste cellophane (known as roll end trim and rejected or defective rolls and sheets), but producers and suppliers of waste cellophane shall report to the War Production Board by the tenth day of each month the quantities of such material sold or delivered during the preceding month and the recipients thereof.

(j) *Military exception.* The restrictions of this order shall not apply to the use of cellophane for packaging, wrapping, sealing or manufacturing any material or product to be delivered to or for the account of the United States Army, Navy, Maritime Commission or War Shipping Administration, or to any foreign country pursuant to the Act of March 11, 1942, (Lend-Lease Act) *Provided*, That where this material is not used in connection with implements of war, the primary contract specifically requires the use of such material or of a transparent wrapping material. Persons using cellophane in accordance with the above exception shall nevertheless file reports as required in paragraphs (h) and (i)

(k) *Miscellaneous provisions*—(1) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board as amended from time to time.

(2) *Violations.* Any person who willfully violates any provision of this order or who, in connection with this order, conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(3) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate with the field office of the War Production Board for the district in which the appellant is located, referring to the particular provisions appealed from and stating fully the grounds of the appeal.

(4) *Communications.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to the War Production Board, Chemicals Division, Washington 25, D. C., Ref: L-20.

NOTE: The reporting provisions of this order have been approved by the Bureau of the Budget pursuant to the Federal Reports Act of 1942.

Issued this 9th day of June 1944.

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

[F. R. Doc. 44-8358; Filed, June 9, 1944;
10:51 a. m.]

Chapter XI—Office of Price Administration
PART 1347—PAPER, PAPER PRODUCTS, RAW
MATERIALS FOR PAPER AND PAPER PROD-
UCTS, PRINTING AND PUBLISHING

[RMPPR 464,¹ Amdt. 2]

PULPWOOD PRODUCED IN DESIGNATED STATES

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

Revised Maximum Price Regulation No. 464 is amended in the following respects:

1. In section 8 (a) subparagraph (18) is amended and subparagraph (20) is added to read as follows, respectively:

(18) "Zone VI" includes the Counties of Bullitt, Nelson, Washington, Mercer, Garrard, Madison, Estill, Lee, Owsley, Perry, Letcher, and Pike in Kentucky, and all of Kentucky south of said counties, and the States of Indiana and Missouri;

(20) "Zone VII" includes the State of Illinois.

2. In Appendix C (a) subparagraph (1) is amended to read as follows:

(1) The maximum price per cord for all species of pulpwood cut from the stump in Zone III shall not exceed \$8.80 for rough wood and \$12.00 for peeled wood, f. o. b. cars, except Spruce, in which case the maximum price shall not exceed \$12.80 for rough spruce and \$16.00 for peeled spruce, f. o. b. cars. When pulpwood is delivered to a consumer by truck or similar vehicle, an amount not in excess of \$2.40 per cord may be added to the maximum price for wood delivered f. o. b. cars as hereinbefore set forth.

3. In Appendix E (a) subparagraph (1) is amended to read as follows:

(1) Maximum prices per cord for pulpwood cut from the stump in Zone V shall not exceed \$8.10 for rough wood and \$11.30 for peeled wood, f. o. b. cars. When pulpwood is delivered to a consumer by truck or similar vehicle, an amount not in excess of \$2.00 per cord may be added to the maximum price for wood delivered f. o. b. cars as hereinbefore set forth.

4. In Appendix F, paragraphs (a) (1) and (b) are amended to read as follows:

(a) (1) Maximum prices per cord for pulpwood cut from the stump in Zone VI shall not exceed the following, f. o. b. cars:

Rough pine.....	\$7.60
Peeled pine.....	10.30
Rough hardwood.....	8.10
Peeled hardwood.....	10.80

Where pulpwood is delivered to a consumer by truck or similar vehicle, by or at the expense of the seller, the maximum price shall be the f. o. b. car price stated above, plus or minus the same dollars and cents differential, if any, which the particular mill paid over or under its highest f. o. b. car price in the months of January and February 1943, for the same type of delivery of the same species and condition of pulpwood. Where pulpwood is banked at a rail siding at the buyer's request and is later loaded at the seller's expense on the railway car, an amount not in

excess of 20¢ per cord may be added to the maximum price.

(b) *Dealers.* In the event that a consumer of pulpwood shall purchase pulpwood through a dealer as defined in section 8 (a) (10) hereof, such consumer may pay such dealer not more than the maximum price hereinbefore established, plus a dealer's allowance not in excess of 75¢ per cord for both rough and peeled wood, except if the pulpwood is produced in the States of Indiana and Missouri, in which case the consumer may pay such dealer not more than the maximum price hereinbefore established, plus a dealer's allowance not in excess of \$1.00 per cord for both rough and peeled wood.

5. Appendix G is added to read as follows:

APPENDIX G—MAXIMUM PRICES FOR PULPWOOD CUT FROM THE STUMP IN ZONE VII

(a) (1) Maximum prices per cord for pulpwood cut from the stump in Zone VII shall not exceed \$8.50 for rough wood and \$11.20 for peeled wood, f. o. b. cars. Where pulpwood is delivered to a consumer by truck or similar vehicle, by or at the expense of the seller, the maximum price shall be the f. o. b. car price stated above, plus or minus the same dollars and cents differential, if any, which the particular mill paid over or under its highest f. o. b. car price in the months of January and February 1943, for the same type of delivery of the same species and condition of pulpwood.

(2) The maximum price per cord for pulpwood sold at points other than those mentioned in subparagraph (1), shall be arrived at by deducting from the maximum price established above, f. o. b. cars, an amount equal to the actual cost incurred by the buyer in transporting the wood to and loading the wood on freight cars, or, in the case of wood trucked to the mill by the buyer, by deducting from the maximum price delivered to the mill by the seller, the actual trucking cost incurred by the buyer.

(b) *Dealers.* In the event that a consumer of pulpwood shall purchase pulpwood through a dealer as defined in section 8 (a) (10) hereof, such consumer may pay such dealer not more than the maximum price hereinbefore established, plus a dealer's allowance not in excess of \$1.00 per cord for both rough and peeled wood.

This amendment shall become effective June 8, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 8th day of June 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-8304; Filed, June 8, 1944; 12:04 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Rent Reg. for Housing,¹ Amdt. 25]

OCCUPANCY BY PURCHASER

Section 6 (b) (2) of the Rent Regulation for Housing is amended to read as follows:

(2) *Occupancy by purchaser.* A certificate shall be issued authorizing the pursuit of local remedies to remove or

evict a tenant of the vendor, for occupancy by a purchaser who has acquired his rights in the housing accommodations on or after the effective date of regulation (or on or after October 20, 1942 where the effective date of regulation is prior to that date, or on or after November 6, 1942 for housing accommodations within the Hastings Defense-Rental Area) only as provided in this paragraph (b) (2)

(i) Where the Administrator finds that the payment or payments of principal made by the purchaser aggregate twenty per cent or more of the purchase price, he shall, on petition of either the vendor or purchaser, issue a certificate authorizing the vendor or purchaser to pursue his remedies for removal or eviction of the tenant in accordance with the requirements of the local law. Except as hereinafter provided, the certificate shall authorize pursuit of local remedies at the expiration of three months after the date of filing of the petition.

The payment or payments of principal may be made by the purchaser conditionally or in escrow to the end that they shall be returned to the purchaser in the event the Administrator denies a petition for a certificate.

Any payments of principal made from funds borrowed for the purpose of making such payments shall be excluded in determining whether twenty per cent of the purchase price has been paid, unless the Administrator finds that the loan is made in good faith and not for the purpose of circumventing or evading the provisions of this paragraph (b) (2)

Where property other than the housing accommodations which are the subject of the purchase is mortgaged or pledged to the vendor to secure any unpaid balance of the purchase price, the payment requirement shall be deemed satisfied if the value of such security, plus any payments of principal made from funds not borrowed for the purpose of making such principal payments, equal twenty per cent or more of the purchase price.

(ii) Where the Administrator finds (a) that equivalent accommodations are available for rent into which the tenant can move without substantial hardship or loss, or (b) that the vendor has or had a substantial necessity requiring the sale and that a reasonable sale or disposition of the accommodations could not be made without the removal or eviction of the tenant, or (c) that other special hardship would result, a certificate may be issued although less than twenty per cent of the purchase price has been paid and may authorize the vendor or purchaser to pursue his remedies for removal or eviction of the tenant at a time less than three months after the date of filing of the petition.

This amendment shall become effective June 9, 1944.

Issued this 8th day of June 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-8311; Filed, June 8, 1944; 12:06 p. m.]

*Copies may be obtained from the Office of Price Administration.

8 F.R. 12092, 12515, 14074, 14278.

¹ 8 F.R. 14663, 14815, 15585, 16032, 16208, 16427, 17297; 9 F.R. 206, 972, 2176, 2283, 3231, 8422, 4028, 4541, 5607, 5916.

PART 1388—DEFENSE-RENTAL AREAS

[Rent Reg. for Housing in Miami Area,¹
Amdt. 5]

OCCUPANCY BY PURCHASER

Section 6 (b) (2) of the Rent Regulation for Housing in the Miami Defense-Rental Area is amended to read as follows:

(2) *Occupancy by purchaser* A certificate shall be issued authorizing the pursuit of local remedies to remove or evict a tenant of the vendor, for occupancy by a purchaser who has acquired his rights in the housing accommodations on or after September 15, 1943, only as provided in this paragraph (b) (2)

(i) Where the Administrator finds that the payment or payments of principal made by the purchaser aggregate twenty percent or more of the purchase price, he shall, on petition of either the vendor or purchaser, issue a certificate authorizing the vendor or purchaser to pursue his remedies for removal or eviction of the tenant in accordance with the requirements of the local law. Except as hereinafter provided, the certificate shall authorize pursuit of local remedies at the expiration of three months after the date of filing of the petition.

The payment or payments of principal may be made by the purchaser conditionally or in escrow to the end that they shall be returned to the purchaser in the event the Administrator denies a petition for a certificate.

Any payments of principal made from funds borrowed for the purpose of making such payments shall be excluded in determining whether twenty percent of the purchase price has been paid, unless the Administrator finds that the loan is made in good faith and not for the purpose of circumventing or evading the provisions of this paragraph (b) (2)

Where property other than the housing accommodations which are the subject of the purchase is mortgaged or pledged to the vendor to secure any unpaid balance of the purchase price, the payment required shall be deemed satisfied if the value of such security, plus any payments of principal made from funds not borrowed for the purpose of making such principal payments, equal twenty percent or more of the purchase price.

(ii) Where the Administrator finds (a) that equivalent accommodations are available for rent into which the tenant can move without substantial hardship or loss, or (b) that the vendor has or had a substantial necessity requiring the sale and that a reasonable sale or disposition of the accommodations could not be made without the removal or eviction of

the tenant, or (c) that other special hardship would result, a certificate may be issued although less than twenty percent of the purchase price has been paid and may authorize the vendor or purchaser to pursue his remedies for removal or eviction of the tenant at a time less than three months after the date of filing of the petition.

This amendment shall become effective June 9, 1944.

Issued this 8th day of June 1944.

CHESTER BOWLES,
Administrator

[F. R. Doc. 44-8309; Filed, June 8, 1944;
12:06 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Rent Reg. for Housing in N. Y. C. Area,¹
Amdt. 8]

OCCUPANCY BY PURCHASER

Section 6 (b) (2) of the Rent Regulation for Housing in the New York City Defense-Rental Area is amended to read as follows:

(2) *Occupancy by purchaser* A certificate shall be issued authorizing the pursuit of local remedies to remove or evict a tenant of the vendor, for occupancy by a purchaser who has acquired his rights in the housing accommodations on or after November 1, 1943, only as provided in this paragraph (b) (2)

(i) Where the Administrator finds that the payment or payments of principal made by the purchaser aggregate twenty percent or more of the purchase price, he shall, on petition of either the vendor or purchaser, issue a certificate authorizing the vendor or purchaser to pursue his remedies for removal or eviction of the tenant in accordance with the requirements of the local law. Except as hereinafter provided, the certificate shall authorize pursuit of local remedies at the expiration of three months after the date of filing of the petition.

The payment or payments of principal may be made by the purchaser conditionally or in escrow to the end that they shall be returned to the purchaser in the event the Administrator denies a petition for a certificate.

Any payments of principal made from funds borrowed for the purpose of making such payments shall be excluded in determining whether twenty percent of the purchase price has been paid, unless the Administrator finds that the loan is made in good faith and not for the pur-

pose of circumventing or evading the provisions of this paragraph (b) (2)

Where property other than the housing accommodations which are the subject of the purchase is mortgaged or pledged to the vendor to secure any unpaid balance of the purchase price, the payment requirement shall be deemed satisfied if the value of such security, plus any payments of principal made from funds not borrowed for the purpose of making such principal payments, equal twenty percent or more of the purchase price.

(ii) Where the Administrator finds (a) that equivalent accommodations are available for rent into which the tenant can move without substantial hardship or loss, or (b) that the vendor has or had a substantial necessity requiring the sale and that a reasonable sale or disposition of the accommodations could not be made without the removal or eviction of the tenant, or (c) that other special hardship would result, a certificate may be issued although less than twenty percent of the purchase price has been paid and may authorize the vendor or purchaser to pursue his remedies for removal or eviction of the tenant at a time less than three months after the date of filing of the petition.

This amendment shall become effective June 9, 1944.

Issued this 8th day of June 1944.

CHESTER BOWLES,
Administrator

[F. R. Doc. 44-8310; Filed, June 8, 1944;
12:06 p. m.]

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[Rev. RO 11,¹ Amdt. 12]

FUEL OIL

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Revised Ration Order 11 is amended in the following respects:

1. Section 1394.5319 (a) (3) (i) is deleted.
2. Section 1394.5363 (a) is amended by substituting for the last two sentences in the paragraph the following sentence: "However, the ration may not be more than the maximum heating allowance specified in Table IX for the floor area to be heated."
3. A new § 1394.5351 (g) is added as follows:

*Copies may be obtained from the Office of Price Administration.

¹ F.R. 2357, 3353, 4391, 4874, 5165, 5210, 5253.

¹ 8 F.R. 13118, 14047, 16033; 9 F.R. 3423, 4028.

¹ 8 F.R. 13914, 14814, 15586, 16219; 9 F.R. 2087, 3423, 4028.

tomers and if the application is made because of the cancellation of certificates invalid under section 3.8 (c) information necessary to satisfy the District Office that the invalid certificates were accepted unknowingly* if the application is made because of the cancellation of certificates (except those that may be replaced under section 1.9 (b)) invalid for any other reason, information necessary to satisfy the District Office that the applicant had no knowledge or reason to believe that the certificates were invalid at the time he accepted them.

6. Section 3.8 (c) is amended to read as follows:

(c) Whenever this order requires the giving up of certificates upon the transfer of rubber footwear, no person shall transfer rubber footwear of any type other than the type described on the certificate. Any certificate received for the transfer of rubber footwear of a type other than that described on the certificate is invalid.

This amendment shall become effective June 12, 1944.

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

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421 and 507, 77th Cong., WPB Dir. 1, 7 F.R. 562; Supp. Dir. 1-N, 7 F.R. 7730; E.O. 9250, 7 F.R. 7871)

Issued this 8th day of June 1944.

CHESTER BOWLES,
Administrator

[F. R. Doc. 44-8306; Filed, June 8, 1944;
12:05 p. m.]

PART 1449—CHARCOAL

[MPR 431,¹ Amdt. 10]

CHARCOAL

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

Appendix A (a) (1) (iii) is amended by inserting a new classification of charcoal between the classifications "Granulated charcoal in bags, ground and sized (bags included) ---- \$35.00" and "Standard Briquettes in bulk ---- \$38.00" as follows:

Granulated charcoal in bags, ground and sized (bags included), produced by milling lump charcoal or re-ground granular charcoal..... \$38.00

This amendment shall become effective June 13, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 8th day of June 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 44-8308; Filed, June 8, 1944;
12:06 p. m.]

*Copies may be obtained from the Office of Price Administration.

¹ 8 F.R. 9628, 11444, 12444, 13059, 13745, 15527, 16035; 9 F.R. 213, 695, 3848, 5344.

PART 1499—COMMODITIES AND SERVICES

[Rev. SR 14 to GMPR, Amdt. 141]

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

Section 4.5 is amended to read as follows:

SEC. 4.5 *Sulfuric acid sold on long term contracts.* (a) The maximum prices for sales of sulfuric acid by any manufacturer thereof to any buyer under a contract entered into prior to March 1942, under which the contract price is to be adjusted for fluctuations in the cost of raw materials, labor or both shall be the maximum prices for such sales as determined under § 1499.2 of the General Maximum Price Regulation; *Provided*, That, the buyer and seller may adjust prices under such a contract on deliveries completed after April 2, 1943 subject to the following limitations:

(1) On deliveries completed after April 2, 1943 and prior to April 1, 1944, the total amount paid for such acid shall not exceed the manufacturing cost thereof.

(2) On deliveries completed after March 31, 1944, payment may be made only at prices not in excess of the maximum prices established under § 1499.2 unless the buyer has filed with the Office of Price Administration, Washington, D. C., a written agreement that it will not use the increase in maximum price permitted by this section, directly or indirectly, as a basis for requesting an increase in the maximum price of any commodity or service sold by it.

If the buyer has filed such agreement, payment under the contract may be made at prices in excess of the maximum price established under § 1499.2, but in no case at prices higher than those which will make the total amount paid for the acid covered by any payment exceed the manufacturing cost of such acid.

(b) Any manufacturer of sulfuric acid who increases his maximum prices under the provisions of this section shall within thirty days after making a settlement at such increased maximum prices file with the Office of Price Administration in Washington, D. C. a written report showing:

(1) The number of tons of acid involved in the settlement, the grade thereof, and the maximum price therefor as established under the provisions of the General Maximum Price Regulation without reference to this section.

(2) The terms of the settlement.

(3) A detailed analysis of the manufacturing cost of the acid involved in the settlement.

Any settlement made under the provisions of this section shall be subject to adjustment by the Office of Price Administration, and refunds may be required where the amount of the settlement exceeds that permitted by this section.

(c) As used in this section, "manufacturing cost" means all costs directly assignable to the production of sulfuric acid. It includes but is not limited to direct labor, material, and fuel or power costs, together with reasonable alloca-

tions of indirect labor, supplies, depreciation at normal rates on plant and equipment actually used in manufacture, maintenance and repairs, insurance, property taxes, and similar items. It does not include expenses incurred in connection with the general administration of the applicant's business, nor selling expenses incurred in connection with the distribution of its products. Specifically excluded are executive and administrative salaries, office expenses, idle plant expenses, commissions, advertising, income and excess profits taxes, charges to war reserves for contingencies, and similar items.

This amendment shall become effective June 13, 1944.

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

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 8th day of June 1944.

JAMES G. ROGERS, Jr.,
Acting Administrator

[F. R. Doc. 44-8307; Filed, June 8, 1944;
12:05 p. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

[Docket No. 6608]

PART 63—RULES RELATING TO SECTION 214

PUBLICATION AND POSTING OF NOTICES

In the matter of § 63.31 of the Commission's rules and regulations: Requirements for published notices of applications to close public telegraph offices or to reduce hours of telegraph service.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 6th day of June, 1944;

The Commission, having under consideration the matter of applications filed under section 214 of the Communications Act of 1934, as amended, for authority to discontinue or partially discontinue, reduce, or impair service to a community or part of a community:

It appearing that the protection of the interests of the public requires that certain published notices of the filing of such applications be given in addition to the notices required to be given by the Commission under section 214 (b) of the Act;

It is ordered, That, unless otherwise ordered by the Commission upon the consideration of objections filed as hereinafter provided, a new § 63.31 of the Rules and Regulations of the Commission, be, and it is hereby, adopted, effective July 21, 1944, to read as follows:

Discontinuance, Reduction and Impairment of Service

§ 63.31 *Publication and posting of notices.* (a) Upon the filing of an application for authority to close a public telegraph office, except an office located at the site of a United States Army camp

¹ 9 F.R. 2093, 2415, 2570.

when such camp has been closed or moved, or to reduce hours of telegraph service to any community or part of a community, the applicant shall post a public notice at least two feet (2') by three feet (3') with letters of commensurate size in a conspicuous place at the office affected for at least twenty (20) days, which notice shall be in the following form:

(Date of first posting of notice)
 Notice is hereby given, that application was made on the _____ day of _____, 1944, by _____ Company to the Federal Communications Commission to close this office (or reduce the hours of service from the present hours of service _____ m. to _____ m. to the hours _____ m. to _____ m.). If the application is granted, substituted service will be available from _____ m. to _____ m. at the _____ office, located at _____ (or give other appropriate general description of substituted service). Any member of the public desiring to protest or support the closing of this office (or the reduction of the hours of service) may communicate in writing, with the Federal Communications Commission, Washington 25, D. C., on or before _____ (fill in date which is 20 days after the date of the first posting of notice).

(b) The applicant shall also cause to be published a notice not less than four (4) column inches in size containing information similar to the notice form specified in (a) above at least once during each of two consecutive weeks in some newspaper of general circulation in the community or part of the community affected.

(c) When such posting and publication have been completed, applicant shall certify such fact to the Commission, stating the name of the newspaper in which publication was made and the dates of publication and posting.

It is further ordered, That any interested party may, within fifteen days from the date hereof, file a statement in writing setting forth reasons why § 63.31 herein should not become effective in the above form and request oral argument thereon, and if such reasons are substantial, oral argument will be granted.

[SEAL] FEDERAL COMMUNICATIONS COMMISSION.
 T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-8348; Filed, June 9, 1944; 10:37 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

PARTS 71 TO 85—EXPLOSIVES AND OTHER DANGEROUS ARTICLES

NOTE: Supplement No. 1 to the Regulations for the Transportation of Explosives and Other Dangerous Articles by Land and Water in Rail Freight, Express, and Baggage Services, and by Motor Vehicle (Highway) and Water, Including Specifications for Shipping Containers, effective January 7, 1941, was filed with the Division of the Federal Register on June 8, 1944, File No. 44-8317.

PART 95—CAR SERVICE

[Service Order 211]

RETOP ICING OF SHIPMENTS OF CABBAGE

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 8th day of June, A. D. 1944.

It appearing, that there is a shortage of ice and manpower for icing cars in certain areas and that the excessive re-top icing of certain shipments of cabbage is unnecessarily delaying the movement of that traffic and depleting the available supply of ice, thus causing congestion and prolonging the time in transit of such shipments with consequent undue car detention, and that limiting re-top icing on shipments of cabbage originating in such areas will result in economy of motive power, manpower, ice, and transportation thereof; the Commission is of the opinion that an emergency exists requiring immediate action; it is ordered, that:

(a) *Retop icing on cabbage restricted.* No common carrier by railroad subject to the Interstate Commerce Act, on any refrigerator car loaded with cabbage, originating in the States of Alabama, Mississippi, or Tennessee, shall accord, allow, or permit re-top icing in transit with more than a total of ten thousand (10,000) pounds of re-top ice when no initial icing or reicing in bunkers is ordered on the same car; or with more than a total of five thousand (5,000) pounds of re-top ice when initial icing or reicing in bunkers is ordered on the same car.

(b) The provisions of this order shall apply to the re-top icing on or after the effective date of this order, of all refrigerator cars loaded with cabbage originating in the States of Alabama, Mississippi, or Tennessee which are billed, accepted for transportation, or rolling on or after the effective date of this order.

(c) *Tariff provisions suspended.* The operation of all tariff rules, regulations, or charges insofar as they conflict with the provisions of this order is hereby suspended.

(d) *Announcement of suspension.* Each of such railroads, or its agent, shall publish, file, and post a supplement to each of its tariffs affected hereby, in substantial accordance with the provisions of Rule 9 (k) of the Commission's Tariff Circular No. 20 (§ 141.9 (k) of this chapter) announcing the suspension of any of the provisions therein.

(e) *Special and general permits.* The provisions of this order shall be subject to any special or general permits issued by the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., to meet specific needs or exceptional circumstances. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)-(17))

It is further ordered, That this order shall become effective at 6:00 p. m., June 8, 1944, and shall expire at 12:01 a. m., July 8, 1944; that a copy of this order and

direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 44-8324; Filed, June 9, 1944; 10:25 a. m.]

Notices

TREASURY DEPARTMENT.

Fiscal Service: Bureau of Accounts.

[1944 Dept. Circ. 570, 4th Supp., Rev. Apr. 29, 1943]

SURETY BONDS

JUNE 8, 1944.

A Certificate of Authority has been issued by the Secretary of the Treasury to the following company under the Act of Congress approved August 13, 1894, 28 Stat. 279-80, as amended by the Act of Congress approved March 23, 1910, 36 Stat. 241, (6 U.S.C. 6-13) as an acceptable surety on Federal bonds. An underwriting limitation of \$122,000.00 has been established for the company. Further details as to the extent and localities with respect to which the company is acceptable as surety on Federal bonds will appear in the next issue of Treasury Department Form 356, copies of which, when issued, may be procured from the Treasury Department, Bureau of Accounts, Section of Surety Bonds, Washington, D. C.

NAME OF COMPANY, LOCATION OF PRINCIPAL EXECUTIVE OFFICE AND STATE IN WHICH INCORPORATED

MINNESOTA

Anchor Casualty Company, St. Paul.

[SEAL] D. W. BELL,
Acting Secretary of the Treasury.

[F. R. Doc. 44-8349; Filed, June 9, 1944; 10:34 a. m.]

Fiscal Service: Bureau of the Public Debt.

[1944 Dept. Circ. 740]

2½ PERCENT TREASURY BONDS OF 1965-70 ADDITIONAL ISSUE

JUNE 12, 1944.

2½ percent Treasury bonds of 1965-70, dated February 1, 1944, with interest from June 26, 1944, due March 15, 1970. Redeemable at the option of the United States at par and accrued interest on and after March 15, 1965. Interest payable March 15 and September 15.

I. Offering of bonds. 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for bonds of the United States, designated 2½ percent Treasury Bonds of 1965-70. The amount of the

offering under this circular is not specifically limited.

2. These bonds will not be available for subscription, for their own account, by commercial banks, which are defined for this purpose as banks accepting demand deposits, except as follows: a commercial bank holding savings deposits or issuing time certificates of deposit (as each is defined in Regulation Q of the Board of Governors of the Federal Reserve System) may subscribe to the bonds offered hereunder and to the 2 percent Treasury Bonds of 1952-54 offered simultaneously herewith under Treasury Department Circular No. 741, but the amount of such subscriptions, together with that of any other subscriptions such bank may have entered for its own account for Series F or Series G Savings Bonds since January 1, 1944, and for 2¼ percent Treasury Bonds of 1956-59 or 2½ percent Treasury Bonds of 1965-70 between January 18 and February 15, 1944, shall not exceed, in the aggregate, 20 percent of the combined amount of time certificates of deposit (but only those issued in the names of individuals, and of corporations, associations and other organizations not operated for profit) and of savings deposits, as shown on the bank's books as of the date of the most recent call statement required by the supervising authorities prior to the date of subscription for such bonds, or \$400,000, whichever is less. No such bank shall hold more than \$100,000 (issue price) of Series F and Series G Savings Bonds (Series 1944) combined.

II *Description of bonds.* 1. The bonds now offered will be an addition to and will form a part of the series of 2½ percent Treasury Bonds of 1965-70 issued pursuant to Department Circular No. 729, dated January 18, 1944, an additional amount of which was issued pursuant to Department Circular No. 734, dated March 2, 1944; after the first interest payment date, September 15, 1944, the bonds now offered will be freely interchangeable with the bonds of this series previously issued, and are identical in all respects therewith except that interest on the bonds to be issued under this circular will accrue from June 26, 1944. The provisions of Section I of Department Circular No. 729 are hereby modified to accord with Section I of this circular and, subject to such modification, and to the provision for accrual of interest from June 26, 1944, on the bonds now offered, the bonds are described in the following quotation from Department Circular No. 729:

1. The bonds will be dated February 1, 1944, and will bear interest from that date at the rate of 2½ percent per annum, payable on a semiannual basis on September 15, 1944, and thereafter on March 15 and September 15 in each year until the principal amount becomes payable. They will mature March 15, 1970, but may be redeemed at the option of the United States on and after March 15, 1965, in whole or in part, at par and accrued interest, on any interest day or days, on 4 months' notice of redemption given in such manner as the Secretary of the Treasury shall prescribe. In case of partial redemption the bonds to be redeemed will be determined by such method as may be prescribed by the Secretary of the Treasury. From the date of redemption desig-

nated in any such notice, interest on the bonds called for redemption shall cease.

2. The income derived from the bonds shall be subject to all Federal taxes, now or hereafter imposed. The bonds shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The bonds will be acceptable to secure deposits of public moneys. They will not be entitled to any privilege of conversion.

4. Bearer bonds with interest coupons attached, and bonds registered as to principal and interest, will be issued in denominations of \$500, \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. Provision will be made for the interchange of bonds of different denominations and of coupon and registered bonds, and for the transfer of registered bonds, under rules and regulations prescribed by the Secretary of the Treasury. Except as provided in Section I of this circular, these bonds may not, before February 1, 1954, be transferred to or be held by commercial banks, which are defined for this purpose as banks accepting demand deposits; however, the bonds may be pledged as collateral for loans, including loans by commercial banks, but any such bank acquiring such bonds before February 1, 1954, because of the failure of such loans to be paid at maturity will be required to dispose of them in the same manner as they dispose of other assets not eligible to be owned by banks.

5. Any bonds issued hereunder which upon the death of the owner constitute part of his estate, will be redeemed at the option of the duly constituted representatives of the deceased owner's estate, at par and accrued interest to date of payment,¹ *Provided*,

(a) that the bonds were actually owned by the decedent at the time of his death; and

(b) that the Secretary of the Treasury be authorized to apply the entire proceeds of redemption to the payment of Federal estate taxes. Registered bonds submitted for redemption hereunder must be duly assigned to "The Secretary of the Treasury for redemption, the proceeds to be paid to the Collector of Internal Revenue at _____ for credit on Federal estate taxes due from estate of _____." Owing to the periodic closing of the transfer books and the impossibility of stopping payment of interest to the registered owner during the closed period, registered bonds received after the closing of the books for payment during such closed period will be paid only at par with a deduction of interest from the date of payment to the next interest payment date;² bonds received during the closed period for payment at a date after the books reopen will be paid at par plus accrued interest from the reopening of the books to the date of payment. In either case checks for the full six months' interest due on the last day of the closed period will be forwarded to the owner in due course. All bonds submitted must be accompanied by Form PD 1782,³ properly completed, signed

¹ An exact half-year's interest is computed for each full half-year period irrespective of the actual number of days in the half year. For a fractional part of any half year, computation is on the basis of the actual number of days in such half year.

² The transfer books are closed from February 16 to March 15, and from August 16 to September 15 (both dates inclusive) in each year.

³ Copies of Form PD 1782 may be obtained from any Federal Reserve Bank or from the Treasury Department, Washington, D. C.

and sworn to, and by a certificate of the appointment of the personal representatives, under seal of the court, dated not more than six months prior to the submission of the bonds, which shall show that at the date thereof the appointment was still in force and effect. Upon payment of the bonds appropriate memorandum receipt will be forwarded to the representatives, which will be followed in due course by formal receipt from the Collector of Internal Revenue.

6. Except as provided in the preceding paragraphs, the bonds will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States bonds.

III. *Subscription and allotment.* 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. It is requested that there be no trading in the securities allotted hereunder and no purchases of such securities other than on direct subscription until after July 8, 1944. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies. Others than banking institutions will not be permitted to enter subscriptions except for their own account. Subscriptions must be accompanied by payment in full for the amount of bonds applied for.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of bonds applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, and to the limitations on commercial bank subscriptions prescribed in Section I of this circular, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV *Payment.* 1. Payment at par and accrued interest, if any, for bonds allotted hereunder must be made on or before June 26, 1944, or on later allotment. One day's accrued interest is \$0.068 per \$1,000. Any qualified depositor will be permitted to make payment by credit for bonds allotted to it for itself and its customers up to any amount for which it shall be qualified in excess of existing deposits, when so notified by the Federal Reserve Bank of its District.

V *General provisions.* 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for bonds allotted, to make delivery of bonds on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive bonds.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering,

which will be communicated promptly to the Federal Reserve Banks.

[SEAL] HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

[F. R. Doc. 44-8350; Filed, June 9, 1944;
10:34 a. m.]

[1944 Dept. Circ. 741]

2 PERCENT TREASURY BONDS OF 1952-54
OFFERING OF BONDS

JUNE 12, 1944.

2 percent Treasury Bonds of 1952-54, dated and bearing interest from June 26, 1944, due June 15, 1954. Redeemable at the option of the United States at par and accrued interest on and after June 15, 1952. Interest payable June 15 and December 15.

I. Offering of bonds. 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for bonds of the United States, designated 2 percent Treasury Bonds of 1952-54. The amount of the offering is not specifically limited.

2. These bonds will not be available for subscription, for their own account, by commercial banks, which are defined for this purpose as banks accepting demand deposits, except as follows: a commercial bank holding savings deposits or issuing time certificates of deposit (as each is defined in Regulation Q of the Board of Governors of the Federal Reserve System may subscribe to the bonds offered hereunder and to the 2½ percent Treasury Bonds of 1965-70 offered simultaneously herewith under Treasury Department Circular No. 740, but the amount of such subscriptions, together with that of any other subscriptions such bank may have entered for its own account for Series F or Series G Savings Bonds since January 1, 1944, and for 2¾ percent Treasury Bonds of 1956-59 or 2½ percent Treasury Bonds of 1965-70 between January 18 and February 15, 1944, shall not exceed, in the aggregate, 20 percent of the combined amount of time certificates of deposit (but only those issued in the names of individuals, and of corporations, associations and other organizations not operated for profit) and of savings deposits, as shown on the bank's books as of the date of the most recent call statement required by the supervising authorities prior to the date of subscription for such bonds, or \$400,000, whichever is less. No such bank shall hold more than \$100,000 (issue price of Series F and Series G Savings Bonds (Series 1944) combined).

II. Description of bonds 1. The bonds will be dated June 26, 1944, and will bear interest from that date at the rate of 2 percent per annum, payable on a semiannual basis on December 15, 1944, and thereafter on June 15 and December 15 in each year until the principal amount becomes payable. They will mature June 15, 1954, but may be redeemed at the option of the United States on and after June 15, 1952, in whole or in part, at par and accrued interest, on any interest day or days,

on 4 months' notice of redemption given in such manner as the Secretary of the Treasury shall prescribe. In case of partial redemption the bonds to be redeemed will be determined by such method as may be prescribed by the Secretary of the Treasury. From the date of redemption designated in any such notice, interest on the bonds called for redemption shall cease.

2. The income derived from the bonds shall be subject to all Federal taxes, now or hereafter imposed. The bonds shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The bonds will be acceptable to secure deposits of public moneys. They will not be entitled to any privilege of conversion.

4. Bearer bonds with interest coupons attached, and bonds registered as to principal and interest, will be issued in denominations of \$500, \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. Provision will be made for the interchange of bonds of different denominations and of coupon and registered bonds, and for the transfer of registered bonds, under rules and regulations prescribed by the Secretary of the Treasury.

5. The bonds will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States bonds.

III. Subscription and allotment. 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. It is requested that there be no trading in the securities allotted hereunder and no purchases of such securities other than on direct subscription until after July 8, 1944. Banking institutions generally may submit subscriptions for account of customers but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies. Others than banking institutions will not be permitted to enter subscriptions except for their own account. Subscriptions must be accompanied by payment in full for the amount of bonds applied for.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of bonds applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, and to the limitations on commercial bank subscriptions prescribed in Section I of this circular, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV. Payment. 1. Payment at par and accrued interest, if any, for bonds allotted hereunder must be made on or before June 26, 1944, or on later allotment. One day's accrued interest is \$0.055 per \$1,000. Any qualified depositor will be permitted to make payment by credit for bonds allotted to it for itself

and its customers up to any amount for which it shall be qualified in excess of existing deposits, when so notified by the Federal Reserve Bank of its District.

V. General provisions. 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for bonds allotted, to make delivery of bonds on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive bonds.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

[F. R. Doc. 44-8351; Filed, June 9, 1944;
10:34 a. m.]

[1944 Dept. Circ. 742]

1¼ PERCENT TREASURY NOTES OF SERIES
B-1947

OFFERING OF NOTES

JUNE 12, 1944.

1¼ percent Treasury notes of series B-1947, dated and bearing interest from June 26, 1944, due March 15, 1947; interest payable March 15 and September 15.

I. Offering of notes. 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for notes of the United States, designated 1¼ percent Treasury Notes of Series B-1947. These notes will not be available for subscription, for their own account, by commercial banks, which are defined for this purpose as banks accepting demand deposits. The amount of the offering is not specifically limited.

II. Description of notes. 1. The notes will be dated June 26, 1944, and will bear interest from that date at the rate of 1¼ percent per annum, payable on a semiannual basis on September 15, 1944, and thereafter on March 15 and September 15 in each year until the principal amount becomes payable. They will mature March 15, 1947, and will not be subject to call for redemption prior to maturity.

2. The income derived from the notes shall be subject to all Federal taxes, now or hereafter imposed. The notes shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The notes will be accepted at par during such time and under such rules and regulations as shall be prescribed or approved by the Secretary of the

Treasury in payment of income and profits taxes payable at the maturity of the notes.

4. The notes will be acceptable to secure deposits of public moneys.

5. Bearer notes with interest coupons attached will be issued in denominations of \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. The notes will not be issued in registered form.

6. The notes will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States notes.

III. *Subscription and allotment.* 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. It is requested that there be no trading in the securities allotted hereunder and no purchases of such securities other than on direct subscription until after July 8, 1944. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies. Others than banking institutions will not be permitted to enter subscriptions except for their own account. Subscriptions must be accompanied by payment in full for the amount of notes applied for.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of notes applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV *Payment.* 1. Payment at par and accrued interest, if any, for notes allotted hereunder must be made on or before June 26, 1944, or on later allotment. One day's accrued interest is \$0.034 per \$1,000. Any qualified depository will be permitted to make payment by credit for notes allotted to its customers up to any amount for which it shall be qualified in excess of existing deposits, when so notified by the Federal Reserve Bank of its district.

V *General provisions.* 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective districts, to issue allotment notices, to receive payment for notes allotted, to make delivery of notes on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive notes.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

[F. R. Doc. 44-8353; Filed, June 9, 1944;
10:35 a. m.]

[1944 Dept. Circ. 743]

**¾ PERCENT TREASURY CERTIFICATES OF
INDEBTEDNESS OF SERIES C-1945**

OFFERING OF CERTIFICATES

JUNE 12, 1944.

¾ percent Treasury certificates of indebtedness of series C-1945, dated and bearing interest from June 26, 1944, due June 1, 1945.

I. *Offering of certificates.* 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for certificates of indebtedness of the United States, designated ¾ percent Treasury Certificates of Indebtedness of Series C-1945. These certificates will not be available for subscription, for their own account, by commercial banks, which are defined for this purpose as banks accepting demand deposits. The amount of the offering is not specifically limited.

II. *Description of certificates.* 1. The certificates will be dated June 26, 1944, and will bear interest from that date at the rate of ¾ percent per annum, payable on a semiannual basis on December 1, 1944, and June 1, 1945. They will mature June 1, 1945, and will not be subject to call for redemption prior to maturity.

2. The income derived from the certificates shall be subject to all Federal taxes, now or hereafter imposed. The certificates shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The certificate will be acceptable to secure deposits of public moneys. They will not be acceptable in payment of taxes.

4. Bearer certificates with interest coupons attached will be issued in denominations of \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. The certificates will not be issued in registered form.

5. The certificates will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States certificates.

III. *Subscription and allotment.* 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. It is requested that there be no trading in the securities allotted hereunder and no purchases of such securities other than on direct subscription until after July 8, 1944. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies. Others than banking institutions will not be permitted to enter subscriptions except for their own account. Subscriptions must be accompanied by payment in full for the amount of certificates applied for.

2. The Secretary of the Treasury reserves the right to reject any subscrip-

tion, in whole or in part, to allot less than the amount of certificates applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV *Payment.* 1. Payment at par and accrued interest, if any, for certificates allotted hereunder must be made on or before June 26, 1944, or on later allotment. One day's accrued interest is \$0.024 per \$1,000. Any qualified depository will be permitted to make payment by credit for certificates allotted to its customers up to any amount for which it shall be qualified in excess of existing deposits, when so notified by the Federal Reserve Bank of its District.

V. *General provisions.* 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for certificates allotted, to make delivery of certificates on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive certificates.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] HENRY MORGENTHAU, Jr.,
Secretary of the Treasury.

[F. R. Doc. 44-8354; Filed, June 9, 1944;
10:34 a. m.]

DEPARTMENT OF THE INTERIOR.

Bureau of Reclamation.

NEWLAND PROJECT

PARTIAL REVOCATION OF LAND WITHDRAWAL

MAY 20, 1944.

The SECRETARY OF THE INTERIOR.

SIR: From recent investigations in connection with the Newlands Project, the withdrawal of the hereinafter described land, withdrawn in the first and second forms prescribed by Sections 3 of the Act of June 17, 1902 (32 Stat. 388) by Departmental Orders of July 2 and August 26, 1902 and March 25, 1918, no longer appears necessary to the interest of the project.

It is therefore recommended that so much of said orders as withdrew the land hereinafter listed be revoked, provided that such revocation shall not affect the withdrawal of any other land by said orders or affect any other orders withdrawing or reserving the land hereinafter listed.

NEWLAND PROJECT

MOUNT DIABLO MERIDIAN, NEVADA

T. 19 N., R. 28 E.,
Sec. 22, SE $\frac{1}{4}$ SW $\frac{1}{4}$.

Respectfully,

H. W. BASHORE,
Commissioner

I concur, May 26, 1944.

FRED W JOHNSON,
Commissioner of the General
Land Office.

The foregoing recommendation regarding the Newland Project is hereby approved, and it is so ordered. The jurisdiction over and use of such lands by the Bureau of Reclamation shall cease upon the date of the signing of this order.

This order, however, shall not otherwise become effective to change the status of the lands until 10:00 o'clock a. m. of the sixty-third day from the date on which it is signed, whereupon the lands shall, subject to valid existing rights, become subject to such application, petition, location, or selection as may be authorized by the public-land laws in accordance with the provisions of 43 CFR 295.8 (Circ. 324, May 22, 1914, 43 L. D. 254) and 43 CFR part 296, to the extent that these regulations are applicable.

The Commissioner of the General Land Office is hereby authorized and directed to cause the records of his office and of the district land office to be noted accordingly.

MICHAEL W STRAUS,
Assistant Secretary.

JUNE 1, 1944.

[F. R. Doc. 44-8321; Filed, June 9, 1944;
10:22 a. m.]

Coal Mines Administration.

[Order No. CMA-35]

A&P COAL CO., ET AL.

ORDER TERMINATING GOVERNMENT
POSSESSION

On December 17, 1943, a wage agreement was entered into by the United Mine Workers of America and the representatives of the bituminous coal operators who produce the great preponderance of the nation's tonnage. This agreement has been approved by the National War Labor Board and the Director of Economic Stabilization.

I have been advised that the operators listed in Appendix A, attached hereto, have executed or are about to execute contracts and will put them into effect immediately upon termination of Government possession of their mining properties. On the basis of such advice and the available information and evidence, and after consideration of all of the circumstances, I find that Government possession of the mines of such operators is no longer required, and in accordance with the provisions of Executive Order No. 9393 (8 F.R. 14877) and the War Labor Disputes Act (Pub. 89, 78th Cong. 1st Sess.) should be terminated.

Accordingly, I order and direct that the possession by the Government of the mines of the mining companies listed in Appendix A, attached hereto and made a part hereof, including any and all real and personal property, franchises, rights, facilities, funds and other assets used in connection with the operation of such mines, be, and it is hereby terminated, and that there be displayed conspicuously at those mining properties copies of a poster to be supplied by the Coal Mines Administration, and reading as follows:

Notice: Government possession and control of the coal mines of this mining company have been terminated by order of the Secretary of the Interior.

In accordance with Section 40 of the Regulations for the Operation of Coal Mines under Government Control, as amended, (8 F.R. 6655, 10712, 11344, 17339) the appointments of the Operating Managers for the United States for all of the aforesaid mines with respect to which the mining companies have on file with the Administrator effective Instruments of Agreement and Certification as provided for in section 25 of the Regulations, as amended, (8 F.R. 6655, 10712, 11344, 17339) are automatically terminated.

Nothing contained herein shall be deemed to preclude the Government from requiring the submission of information relating to operations during the period of Government possession, for the purpose of ascertaining the existence and amount of any claims against the United States so that the administration of the provisions of Executive Order No. 9393 (8 F.R. 14877) may be concluded in an orderly manner.

Dated: June 8, 1944.

[SEAL] HAROLD L. ICKES,
Secretary of the Interior

APPENDIX A

- Name of Mining Company and Address
- A & P Coal Company, P. O. Box 55, Halleyville, Okla.
 - Acme Coal and Mining Co., Henryetta, Okla.
 - American Eagle Colliery Co., 231 South La Salle Street, Chicago, Ill.
 - Atlas Coal Corp., Henryetta, Okla.
 - Ben Hur Coal Co., P. O. Box 839, Henryetta, Okla.
 - Bianco Coal Co., P. O. Box 353, McAlester, Okla.
 - Boothe Coal Co., Inc., Mosby, Mo.
 - Coal Creek Coal Co., Henryetta, Okla.
 - Coalton Coal Co., Henryetta, Okla.
 - Collins Coal Co., Krebs, Okla.
 - John Conroy Coal Co., Inc., Richmond, Mo.
 - Craig Coal Co., Halleyville, Okla.
 - Elmira Coal Co., Excelsior Springs, Mo.
 - Mr. Jerry Riedt, Hartsborne, Okla.
 - Jenkins Coal Co., 318 E. Miller Street, Jefferson City, Mo.
 - Kearney Fuel Co., R. F. D. #2, Kearney, Mo.
 - Menghini Coal Co., Frontenac, Kans.
 - Mullen Coal Co., Box 143, McAlester, Okla.
 - Pocahontas Producer Coal Co., Arnot Building, McAlester, Okla.
 - Quality Coal Co., Inc., Frontenac, Kans.
 - The Robinson Coal Co., Pleacanton, Kans.
 - Starr Coal, Inc., Henryetta, Okla.
 - Sukenis Coal Co., Adamson, Okla.
 - Warden Pullen Coal Co., P. O. Box 623, Henryetta, Okla.
 - The Winston Mining Co., Winston, Mo.

Also, any and all other mines within District No. 15, as defined in the Bituminous Coal Act of 1937, which now are in Government possession.

[F. R. Doc. 44-8379; Filed, June 9, 1944;
11:39 a. m.]

National Park Service.

ISLE ROYALE NATIONAL PARK, MICH.

ASSUMPTION OF JURISDICTION BY UNITED STATES

MAY 19, 1944.

MY DEAR GOVERNOR KELLY: The United States has acquired under the authority of the Act of Congress, approved March 3, 1931 (46 Stat. 1514) as amended by the Act approved June 20, 1938 (52 Stat. 785), 123,402.04 acres, more or less, of land in Keweenaw County, Michigan for use in connection with the establishment of the Isle Royale National Park. The land so acquired by the United States is described in the deeds and judgments in condemnation listed in the attached statement entitled "Schedule of Alienated Lands" and marked Exhibit A, which shows the name of the grantors or the title of the condemnation proceeding, the date of the deeds or judgments vesting title in the United States, and the place of recordation of the instruments in the county records.

In addition to the foregoing, approximately 10,436.47 acres of unpatented public lands in Keweenaw County, Michigan, were made a part of the Isle Royale National Park under the Act of Congress, approved March 6, 1942 (56 Stat. 138) as amended by the Act approved July 27, 1942 (56 Stat. 722). These public lands are particularly described in the attached statement entitled "Schedule of Public Lands" and marked Exhibit B.

Notice is hereby given, in accordance with the provisions of section 10 of the Act of Congress, approved March 6, 1942 (56 Stat. 133) that the United States assumes police jurisdiction over all lands now included in the Isle Royale National Park, as described in the attached schedules, effective as of the 1st day of July, 1944, at 12 m., Central War Time. The transfer of such jurisdiction to the United States has been authorized by the Act of the Legislature of the State of Michigan, approved February 27, 1939 (Act 8, Michigan Public Acts, 1939)

It is requested that you endorse the attached duplicate original of this notice of acceptance, indicating the date of its receipt, and return the same to this Department. There is attached for your convenience a self-addressed envelope which requires no postage.

Sincerely yours,

ABE FORTIS,
Acting Secretary of the Interior.

Received this 22d day of May 1944, at 2:00 p. m., e. w. t.

HARRY F. KELLY,
Governor of Michigan.

EXHIBIT A—SCHEDULE OF ALIENATED LANDS

NPS Acquisition No.	Name of grantor or title of condemnation proceeding	Date of deed or condemnation judgment	Recorded in Keweenaw County records			Interest acquired	Acreage
			Deed liber	Misc. records	Page		
1	Frank W. Mossett, et ux	Apr. 3, 1936	V		110	Fee	160.00
2	Public Lands (see Exhibit B)						
3	Island Copper Co.	Aug. 27, 1936	V		101	Fee	15,590.82
4	Frank L. Greiner, widower	Jan. 27, 1937	V		119	Fee	160.00
5	Harry M. Feinberg, et ux	Jan. 30, 1937	V		121	Fee	160.00
6	Island Copper Co.	Oct. 27, 1936	W		102	Fee	10,709.63
7	Elizabeth Underwood	Jan. 30, 1939	V		284	Surface rights	2.00
8	Elizabeth Underwood and Elizabeth Remmer	Jan. 30, 1939	V		390	Quitclaim deed	1.00
9	Detroit Trust Co.	June 12, 1936	V		106	Fee	1,572.85
10	Martin A. Hanson, single	Mar. 25, 1937	V		124	Fee	160.00
11	Minnesota Forest Products Co.	Nov. 19, 1936	W		84	Timber rights	2,843.00
12	Island Copper Co.	Aug. 27, 1936	W		97	Surface rights	62,631.25
13	Island Copper Co.	Aug. 27, 1936	W		100	Mineral rights	2,843.05
14	Minnesota Forest Products Co.	Nov. 19, 1936	W		88	Surface and mineral rights	40.00
15	Myrtle M. Cobleigh, widow	Feb. 4, 1937	V		120	Surf co rights	160.00
16	Guy L. Conner, et ux	Apr. 6, 1937	V		131	Fee	169.83
17	Minnesota Forest Products Co.	Nov. 19, 1936	W		93	Surface rights	1,050.00
18	Fred J. Schultheis, et al.	Mar. 5, 1936	V		132	Mineral rights	1,050.00
19	Hellie Freeman Nichols, widow	July 7, 1936	V		136	Fee	80.00
20	Edward A. Fisher, single	July 16, 1937	V		133	Fee	2.29
21	Minnesota Forest Products Co.	Nov. 19, 1936	W		92	Surface rights	640.00
22	Mary Ethel Carroll, et al.	June 15, 1936	W		129	Mineral rights	640.00
23	Minnesota Forest Products Co.	Sept. 22, 1937	W		141	Surface and 1/2 mineral rights	160.00
24	Lillian Anderson, Adm. of Estate of August Anderson, deceased	Dec. 14, 1933	W		261	1/2 Min. rights	160.00
25	Roy A. Ralph, et ux	Nov. 22, 1937	W		151	Surface rights	2.90
26	Fritz Gottard Johnson, et ux	Jan. 4, 1938	V		151	Fee	0.68
27	John Edward Johnson, et ux	Dec. 31, 1937	V		150	Fee	0.68
28	Bernard J. Schaefer, et ux	Nov. 22, 1937	V		149	Fee	160.00
29	Guarantee Trust and Loan Co.	Nov. 18, 1937	V		140	Fee	160.00
30	John Heitmann, et ux	Jan. 3, 1938	V		159	Fee	140.81
31	Oscar A. Berglund, et ux	Feb. 1, 1938	V		153	Fee	160.00
32	Minnesota Forest Products Co.	Nov. 19, 1936	W		90	Surface and 1/2 mineral rights	160.00
33	Island Copper Co.	Aug. 23, 1937	W		139	Mineral rights	40.00
34	Minnesota Forest Products Co.	June 4, 1936	W		87	Fee	160.00
35	Elias Moen, et al.	Apr. 17, 1936	V		143	Surface and 1/2 mineral rights	640.00
36	Trygve Fjeldal, single	Mar. 23, 1936	V		141	1/2 Min. rights	140.20
37	Walter M. Scott, et ux	Mar. 2, 1936	V		151	1/2 Min. rights	176.00
38	Joseph Vanderyacht, et ux	Mar. 27, 1936	V		142	1/2 Min. rights	160.00
39	Isle Royale Land Co.	Apr. 29, 1938	W		178	Fee	170.90
40	Frederick W. Manthey, et ux	May 3, 1938	V		157	Fee	4,234.72
41	Florence O. Stack, widow, and Florence Theresa Stack, single	May 2, 1938	V		156	Fee	161.40
42	Matt Farmer, et al.	May 23, 1938	V		166	Surface rights	0.78
43	Grace D. Smith, single	Jan. 12, 1938	V		191	Fee	0.23
44	Matthew Farmer, et al.	May 23, 1938	V		165	Fee	8.79
45	Washington Club	May 16, 1938	W		188	Surface rights	40.39
46	Roy May, Executor of Estate of Samuel L. May, deceased	Oct. 11, 1937	W		147	Surface rights	37.47
47	Cancelled					Fee	70.00
48	Island Copper Co.	Dec. 18, 1936	W		108	Surface rights	280.00
49	Island Copper Co.	Oct. 27, 1936	W		103	Mineral rights	687.78
50	Minnesota Forest Products Co.	Nov. 19, 1936	W		91	Quitclaim deed	149.45
51	Island Copper Co.	Dec. 18, 1936	W		107	Surface rights	389.90
52	Andrew Sundeen, et ux	May 25, 1938	V		160	Mineral rights	309.80
53	United States of America v. 14,165.83 acres of land in Keweenaw County, Mich., Leonidas C. Merritt, et al., No. 1091 at Law, in the United States District Court for the Western District of Michigan, Northern Division	Aug. 22, 1938		D	107	Surface rights	0.40
54	Island Copper Co.	June 21, 1937	W		127	Fee	270.93
55	Glen J. Merritt, et ux	Aug. 11, 1938	V		169	Fee	90.35
56	Glen J. Merritt, et al.	Apr. 26, 1938	W		185	Fee	184.63
57	A. G. McKnight, Adm. of Estate of John McMurchy, deceased	Apr. 25, 1938	W		185	Fee	1.33
58	Guarantee Trust and Loan Co. and Roy May, Administrators of the Estate of Laura D. Jenks, deceased	Nov. 11, 1937	W		146	Fee	318.70
59	Charles Lampf, Guardian of Estate of Elias T. Ove, incompetent	June 2, 1938	V		212	Fee	160.00
60	Mrs. Myrtle A. Wear, widow	Oct. 6, 1938	V		176	Fee	169.15
61	Annie Deane Edwards, single, and Richard Edwards, single	Sept. 15, 1938	V		174	Surface rights	0.23
62	William H. Faucett, et ux	Oct. 31, 1938	V		170	Fee	24.43
63	John A. Nixon, et ux	Nov. 8, 1938	V		180	Fee	61.61
64	Charles Lampf, Adm. of Estate of Michael Weinzierl, deceased	Aug. 24, 1938	V		229	Surface rights	41.89
65	R. G. Seifer, et ux	Oct. 2, 1938	V		182	Fee	314.89
66	Charles Lampf, Adm. of Estate of William M. Platt, deceased	Dec. 2, 1938	V		249	Fee	0.25
67	Louis Mattson, et al.	Oct. 14, 1938	W		228	Fee	130.99
68	Clyde Hendrick, et al.	Dec. 24, 1938	W		252	Fee	1.21
69	David O. Freimuth and H. Y. Josephs, Co-Adm. of Estate of Ignatz Freimuth, deceased	Sept. 21, 1938	V		230	Fee	22.10
70	Edward Anderson, et al.	Jan. 13, 1939	W		190	Fee	323.70
71	Andrew E. Carlson, et ux	Jan. 7, 1939	V		189	Fee	0.03
72	Minnesota Forest Products Co.	Nov. 19, 1936	W		89	Fee	0.40
73	United States of America v. 383.49 acres of land in Keweenaw County, Michigan, Estate of Andrew Anderson, et al., No. 1089 at Law, in the United States District Court for the Western District of Michigan, Northern Division	Mar. 25, 1939		D	126	Fee	164.00
74	Ellen Wheelock, single	Oct. 6, 1938	V		191	Fee	108.23
75	Mary H. Langworthy, et al.	Aug. 30, 1938	V		194	Fee	
76	Frank H. Clay, et ux	Nov. 16, 1938	V		181	Surface rights	0.17
77	(Mainland headquarters site—not in park area)					Fee	0.23
78	Jane D. Emerson, widow	May 16, 1939	V		203	Fee	1.14
79	Isabel Eliza Gerard Richardson	Apr. 28, 1936	V		126	Fee	0.13
80	Charles A. Still, et ux	May 18, 1939	V		201	Fee	0.23
81	Franz R. Weber, et al.	Dec. 10, 1938	V		186	Surface rights	0.25
82	Henry L. Beard, et al.	May 24, 1939	V		204	Surface rights	0.23
83	Bertha Farmer, et al.	May 15, 1939	V		200	Fee	0.34
84	George G. Barnum, Jr., et ux	Mar. 22, 1939	V		197	Surface rights	4.25
85	Same as in Acquisition No. 62	May 31, 1939		D	88	Surface rights	0.23
86	United States of America v. 7,437.39 acres of land in Keweenaw County, Michigan, George G. Barnum, Jr., et al., No. 1090 at Law, in the United States District Court for the Western District of Michigan, Northern Division	May 27, 1939		D	84	Fee	0.23
87	Same as in Acquisition No. 42	May 23, 1939		D	91	Surface rights	19.91
88						Fee	4.50
89						Mineral rights	19.91
90						1/2 Min. rights	1.22
91						Fee	0,710.23
92						Mineral rights	41.89
93						1/2 Min. rights	160.00

EXHIBIT A—SCHEDULE OF ALIENATED LANDS—Continued

NPS Acquisition No.	Name of grantor or title of condemnation proceeding	Date of deed or condemnation judgment	Recorded in Keweenaw County records			Interest acquired	Acreage
			Deed liber	Misc. records	Page		
77	Same as in Acquisition No. 62	July 13, 1939		D	100	Fee	58.50
78	Same as in Acquisition No. 42	July 13, 1939		D	162	Fee	159.05
79	Deane Edwards, et al.	Mar. 11, 1939	V		237	Surface rights	249.09
80	Hallie Freeman Nichols by H. C. Schulte, her attorney-in-fact.	June 6, 1939	W		278	Fee	0.24
81	Sarah M. Davidson and husband	Oct. 24, 1939	V		245	Mineral rights	33.00
82	George K. Tallman, et ux.	Dec. 4, 1939	W		322	Fee	7.91
83	Frederick S. Bailey, et ux.	Jan. 2, 1940	V		220	Surface rights	27.63
84	Same as in Acquisition No. 42	July 31, 1939		D	125	Fee	14.61
85	Wayne McPherrin, et ux.	Jan. 27, 1940	V		116	Fee	0.24
86	Same as in Acquisition No. 62	Feb. 21, 1940		D	122	Fee	0.15
87	United States of America v. 843.93 acres of land in Keweenaw County, Michigan, Estate of T. F. Cole, deceased, et al., Misc. No. 38 in the United States District Court for the Western District of Michigan, Northern Division.	Mar. 7, 1940		D	114	Surface rights	1.50
88	Same as in Acquisition No. 75	Feb. 23, 1940		D	113	Fee	842.23
89	Same as in Acquisition No. 42	Mar. 19, 1940		D	123	Fee	0.19
90	Included in Acquisition No. 39	Mar. 19, 1940		D	123	Surface rights	71.22
91	Same as in Acquisition No. 75	Mar. 16, 1940		D	127	Mineral rights	253.52
92	Same as in Acquisition No. 75	Mar. 16, 1940		D	127	Fee	22.71
93	Isle Royale National Park Commission of Michigan	Feb. 14, 1940	W		348	Fee	1.51
94	Hallie Freeman Nichols by H. C. Schulte, her attorney-in-fact.	Mar. 31, 1939	W		119	Mineral rights	712.12
94	Isle Royale National Park Commission of Michigan	Jan. 17, 1940	W		329	Fee	59.39
94-A	United States of America v. 563.58 acres of land in Keweenaw County, Michigan, Isle Royale National Park Commission of Michigan, et al., Misc. No. 40, in the United States District Court for the Western District of Michigan, Northern Division.	Mar. 23, 1940		D	119	Quitclaim deed	71.63
95	Same as in Acquisition No. 42	Mar. 23, 1940		D	123	Fee	2,313.50
96	Mrs. Ray M. Johns Swenson and husband	Mar. 4, 1940	V		224	Surface rights	0.23
96	Edgar R. Johns, et al.	Mar. 4, 1940	V		223	Fee	503.65
97	Public Lands (see Exhibit B).					Fee	0.89
						Fee	3.19
						Fee	22.71
						Total acreage acquired in fee (imp'l.)	123,402.04

EXHIBIT B—SCHEDULE OF PUBLIC LANDS

MICHIGAN MERIDIAN

Section	Acres
T. 65 N., R. 34 W.,	
Sec. 4, lots 1 and 2	111.50
Sec. 8, NE $\frac{1}{4}$, SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$	360.00
lots 1, 2, 3 (in SE $\frac{1}{4}$)	90.90
Sec. 9, lots 1 and 2	104.10
Sec. 17, lots 5, 6, 7	147.10
Sec. 18, lot 4	48.20
Sec. 19, lots 1, 2, 5	164.60
Frl. Sec. 20	9.30
T. 66 N., R. 34 W.,	
Unsurveyed islands in Secs. 17, 20, 28 and 30 (approximately)	11.00
Sec. 24, lot 7	0.14
Sec. 28, frl. SW $\frac{1}{4}$	157.50
T. 65 N., R. 35 W.,	
Unsurveyed islands in Secs. 7, 12, 15, 23 and 24 and in Siskiwiit Lake in Secs. 20, 21, 22, 28, 29, 30 and 31 (approximately)	170.00
Frl. Sec. 23	611.60
Sec. 24, all except NW $\frac{1}{4}$ NW $\frac{1}{4}$	528.28
Frl. Sec. 25	81.80
Frl. Sec. 26	300.15
Sec. 28, lot 3	28.72
Sec. 29, lot 2	31.40
Sec. 32, lot 1	36.80
T. 66 N., R. 35 W.,	
Sec. 35, unsurveyed island (approximately)	3.00
T. 65 N., R. 36 W.,	
Sec. 11, lot 5	1.30
T. 63 N., R. 37 W.,	
Sec. 6, SE $\frac{1}{4}$ NW $\frac{1}{4}$	40.00
Sec. 7, NE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$	160.00
Sec. 8, NE $\frac{1}{4}$ NW $\frac{1}{4}$	40.00
Frl. Sec. 17, except NE $\frac{1}{4}$ NE $\frac{1}{4}$	352.20
Frl. Sec. 18	587.10
Frl. Sec. 19	23.50
T. 64 N., R. 37 W.,	
Unsurveyed islands in Secs. 2 and 3 (approximately)	18.00
Sec. 8, N $\frac{1}{2}$ NW $\frac{1}{4}$	60.00

Section	Acres
T. 65 N., R. 37 W.,	
Part of unsurveyed island in Sec. 35 (approximately)	4.00
T. 63 N., R. 38 W.,	
Sec. 2, S $\frac{1}{2}$	320.00
Sec. 3, NE $\frac{1}{4}$ SE $\frac{1}{4}$, S $\frac{1}{2}$ S $\frac{1}{2}$	200.00
Sec. 4, SE $\frac{1}{4}$	160.00
Sec. 7, NE $\frac{1}{4}$ SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$	160.00
Sec. 8, E $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ NE $\frac{1}{4}$	120.00
Sec. 9, SW $\frac{1}{4}$	160.00
Sec. 10, N $\frac{1}{2}$, SW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$	520.00
Sec. 11, N $\frac{1}{2}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$	120.00
Sec. 13, S $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$, SE $\frac{1}{4}$	560.00
Sec. 14, E $\frac{1}{2}$ NE $\frac{1}{4}$, NW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$	200.00
Sec. 15, NE $\frac{1}{4}$ NE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$	280.00
Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$	40.00
Sec. 18, NW $\frac{1}{4}$ NE $\frac{1}{4}$	40.00
Sec. 19, SW $\frac{1}{4}$ SE $\frac{1}{4}$	40.00
Sec. 20, NE $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$, S $\frac{1}{2}$ SE $\frac{1}{4}$	240.00
Sec. 21, N $\frac{1}{2}$ SW $\frac{1}{4}$	80.00
Sec. 22, NW $\frac{1}{4}$ SE $\frac{1}{4}$	320.00
Sec. 23, S $\frac{1}{2}$ N $\frac{1}{2}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SW $\frac{1}{4}$, lots 1, 2, 3	378.30
Frl. Sec. 24	238.10
Frl. Sec. 26	8.00
Sec. 27, N $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$ NW $\frac{1}{4}$, lots 1, 2	200.40
Sec. 28, N $\frac{1}{2}$	320.00
Sec. 29, NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, lots 2, 3	285.20
Sec. 30, NW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, lots 1, 2, 3, 4	213.00
T. 63 N., R. 39 W.,	
Sec. 13, SE $\frac{1}{4}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ NW $\frac{1}{4}$, S $\frac{1}{2}$	560.00
Sec. 14, NE $\frac{1}{4}$ NE $\frac{1}{4}$, lots 1, 2	116.90
T. 67 N., R. 32 W.,	
Passage Island in Sections 3, 4, and 9, EXCEPT that portion thereof (embracing 11.88 acres) retained under the control and jurisdiction of the Secretary of the Navy for lighthouse and boathouse	

purposes pursuant to Section 1 of the Act of Congress, approved March 6, 1942 (56 Stat. 133), as amended by the Act approved July 27, 1942 (56 Stat. 722) (approximately) 170.12

Total (approximately) 10,436.47

[P. R. Doc. 44-8227; Filed, June 7, 1944; 10:33 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

[Docket 6535]

GREENSBORO BROADCASTING CO.

NOTICE OF HEARING

In re application of Greensboro Broadcasting Co., Inc., (WGBG) Date filed March 3, 1944, for construction permit; class of service, broadcast, class of station, broadcast, location, Greensboro, North Carolina; operating assignment specified: frequency, 850 kc, power, 250 w night; 1 kw day (from IS to SS-Denver) hours of operation limited to sunset at Denver, Colorado. File No. B3-P-3582.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing for the following reasons:

1. To determine the extent of any interference which would result from the simultaneous operation from Station WGBG as proposed and Stations WEDH and WRUF.

2. To determine the areas and populations which may be expected to lose primary service, particularly from Stations WHDH and WRUF should Station WGBG operate as proposed, and what other broadcast services are available to those areas and populations.

3. To determine whether Station WGBG, operating as proposed, would provide primary service to: (a) Business, (b) residential and (c) the metropolitan districts of Greensboro as contemplated by the Standards of Good Engineering Practice.

4. To determine whether the granting of this application would be consistent with the Standards of Good Engineering Practice, particularly in view of the expected nighttime interference limitation to the service of WGBG operating as proposed.

5. To determine whether the proposed radiating system complies with the Standards of Good Engineering Practice, particularly with reference to the height of the vertical lead.

6. To determine the areas and populations which may be expected to gain primary service should Station WGBG operate as proposed, and what other broadcast services are available to those areas and populations.

7. To determine whether the granting of this application would be consistent with the policy announced by the Commission in its memorandum opinion dated April 27, 1942, or any subsequent modifications thereof.

8. To determine the extent of any interference which would result from the simultaneous operation of Station WGBG, as proposed, and the operation of Station WRAL, as proposed, in application File No. B3-P-3187 as well as the areas and populations affected thereby, and what other broadcast services are available to those areas and populations.

9. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Greensboro Broadcasting Co., Inc., Radio Station W G B G, South Ashe Street Extension, Greensboro, North Carolina.

Dated at Washington, D. C., June 3, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-8346; Filed, June 9, 1944;
10:37 a. m.]

[Docket 6596]

BIRNEY IMES, JR.

NOTICE OF HEARING

In re application of Birney Imes, Jr. (New) date filed, March 20, 1944, for construction permit; class of service, broadcast; location, Meridian, Miss., operating assignment specified; frequency, 1240 kc., power, 250 w., hours of operation, unlimited. File No. B3-P-3588.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing for the following reasons:

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

2. To determine the areas and populations which would receive primary service from the operation of the proposed station, and what other broadcast services are available to those areas and populations.

3. To determine the character of service proposed to be rendered by the applicant and whether it will meet the requirements of the population and area proposed to be served.

4. To determine whether there is any public need for the proposed service.

5. To determine the qualifications and character of the personnel who will be employed to operate the proposed station.

6. To determine to whom the applicant proposes to delegate the management, supervision and operation of the proposed station during the period of his service in the United States Army.

7. To determine whether the granting of the application would be consistent with the policy announced by the Commission in its memorandum opinion of April 27, 1942 and supplements thereto, issued September 22, 1942, August 11, 1943 and January 26, 1944.

8. To determine whether, in view of the facts adduced under the foregoing issues, public interest, convenience or necessity would be served through the granting of this application.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382

(b) of the Commission's rules of practice and procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of § 1.102 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Birney Imes, Jr., 514 Main Street, Columbus, Miss.

Dated at Washington, D. C., June 3, 1944.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 44-8347; Filed, June 9, 1944;
10:37 a. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 5138]

CEIL MALK, INC.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of June, A. D., 1944.

This matter being at issue and ready for the taking of testimony and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law.

It is further ordered, That the taking of testimony in this proceeding begin on Tuesday June 20, 1944, at ten o'clock in the forenoon of that day (eastern standard time) in Room 500, 45 Broadway, New York, New York.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the facts; conclusions of facts; conclusions of law and recommendation for appropriate action by the Commission.

By the Commission.

[SEAL]

OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8369; Filed, June 9, 1944;
11:02 a. m.]

[Docket No. 5035]

KARLTON VOGUE SHOP

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 7th day of June, A. D. 1944.

In the matter of Peggy Shops, Inc., a corporation, trading and doing business as Karlton Vogue Shop.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Tuesday, June 13, 1944, at one o'clock in the afternoon of that day (eastern standard time) in Room 300, Custom House, Second and Chestnut Streets, Philadelphia, Pennsylvania.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the facts; conclusions of facts; conclusions of law and recommendation for appropriate action by the

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8364; Filed, June 9, 1944;
11:01 a. m.]

[Docket No. 5074]

SUSQUEHANNA WOOLEN MILLS

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of June, A. D. 1944.

In the matter of M. J. Friedlander, Samuel B. Marks, and Hortense Marks, individually and as copartners, trading and doing business as Susquehanna Woolen Mills.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Friday, June 16, 1944, at ten o'clock in the forenoon of that day (eastern standard time) in Room 312, Federal Building, Harrisburg, Pennsylvania.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the case and make his report upon the facts; conclusions of facts; conclusions of law and recom-

mendation for appropriate action by the Commission.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8365; Filed, June 9, 1944;
11:01 a. m.]

[Docket No. 5033]

GLOBE TRADING CO., INC.

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of June, A. D. 1944.

In the matter of Globe Trading Company, Inc., a corporation, its officers, agents and employees; Leon Shutz and Rothermel Wise, individually and as President and Secretary-Treasurer, respectively, of Globe Trading Company, Inc., and Theodore E. Ullman, Maxwell M. Ullman, and Herman Ullman, individuals.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law.

It is further ordered, That the taking of testimony in this proceeding begin on Thursday, June 15, 1944, at ten o'clock in the forenoon of that day (eastern standard time) in Room 216, Federal Building, Reading, Pennsylvania.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the case and make his report upon the facts; conclusions of facts; conclusions of law; and recommendation for appropriate action by the Commission.

By the Commission:

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8366; Filed, June 9, 1944;
11:01 a. m.]

[Docket No. 5118]

COHN & LUBOW

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of June, A. D. 1944.

In the matter of Benjamin Cohn, Meyer Lubow, Sdonia Cohn and Vera Lubow, individually and as copartners

trading and doing business as Cohn & Lubow.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Wednesday, June 21, 1944, at ten o'clock in the forenoon of that day (eastern standard time) in Room 505, 45 Broadway, New York, New York.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the case and make his report upon the facts; conclusions of facts; conclusions of law; and recommendation for appropriate action by the Commission.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8367; Filed, June 9, 1944;
11:01 a. m.]

[Docket No. 5125]

LEVENTHAL & HURWITZ, ET AL

ORDER APPOINTING TRIAL EXAMINER AND FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of June, A. D. 1944.

In the matter of Edward Leventhal, and Jacob Hurwitz, individually and as copartners trading and doing business as Leventhal & Hurwitz, and Harry Haber, an individual trading and doing business as Haber & Company.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Miles J. Furnas, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Monday, June 12, 1944, at ten o'clock in the forenoon of that day (Eastern Standard Time), in Hearing Room of the Federal Trade Commission Building, Washington, D. C.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondents. The trial examiner will then close the case and make his report upon the facts; conclu-

sions of facts; conclusions of law and recommendation for appropriate action by the Commission.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-8368; Filed, June 9, 1944;
11:02 a. m.]

INTERSTATE COMMERCE COMMISSION.

[S. O. 77]

SUSPENSION OF CERTAIN TARIFFS PERMITTING SHIPMENTS TO POTOMAC YARDS, VA., FOR DIVERSION, RECONSIGNMENT, ETC.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 1st day of June A. D. 1942.

It appearing, That, due to the existing state of war, an emergency exists which, in the opinion of the Commission, requires immediate action to prevent shortage of railroad equipment and congestion of traffic; and

It further appearing, That congestion of traffic exists at Potomac Yards, Va.,

It is ordered, That the operation of Richmond, Fredericksburg, and Potomac Railroad Company tariff I. C. C. No. 1614, The Chesapeake and Ohio Railway tariff I. C. C. No. 12604, and Southern Railway Company tariff I. C. C. No. A-10944, which provide rules and charges governing diversion and reconsignment of fresh or green fruits and vegetables be, and it is hereby, suspended insofar as said tariffs authorize or permit shipments of such commodities to be consigned to Potomac Yards, Va., for diversion, reconsignment or holding for orders, as defined in said tariffs;

And it is further ordered, That this order shall become effective immediately and shall remain in force until further order of the Commission; that each of said railroads in substantial accordance with the provisions of Rule 9 (k) of the Commission's Tariff Circular No. 20, shall publish, file and post on or before June 3, 1942, a supplement to each of its tariffs affected hereby, announcing suspension of any of the provisions therein; that copies of this order be served upon the Car Service Division, Association of American Railroads, as agent of the railroad subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy of this order in the office of the Secretary of the Commission at Washington, D. C.

By the Commission, Division 3.

[SEAL] W P BARTEL,
Secretary.

[F. R. Doc. 44-8316; Filed, June 8, 1944;
3:50 p. m.]

[S. O. 70-A, Special Permit 275]

RECONSIGNMENT OF TOMATOES AT BUFFALO, N. Y.

Pursuant to the authority vested in me by paragraph (f) of the first ordering

paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Buffalo, New York, May 26, 1944, by Reagan Fruit Company, McAllen, Texas, of car WFE 65461, tomatoes, on the N. Y. C. & St. L. Railroad to Justman Frankenthal Company, New York, New York.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of May 1944.

V C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8336; Filed, June 9, 1944;
10:25 a. m.]

[S. O. 70-A, Special Permit 281]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 2, 1944, by La Mantia Brothers Arrigo Company of cars ART 17657 and 19708, tomatoes, now on the Wabash Railroad to H. Becker, Detroit, Michigan, via Wabash.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8337; Filed, June 9, 1944;
10:25 a. m.]

[S. O. 70-A, Special Permit 282]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first order-

ing paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 2 or 3, 1944, by La Mantia Brothers Arrigo Company of cars ART 20139 and PFE 60807, tomatoes, now on the Wabash Railroad, to Columbus, Ohio, and Charleston, West Virginia, respectively.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of June 1944.

V C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-8338; Filed, June 9, 1944;
10:25 a. m.]

[S. O. 70-A, Special Permit 283]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 2, 1944, by Atlantic Commission Company of car WFE 60572, tomatoes, now on the Chicago Produce Terminal to Atlantic Commission Company, Grand Rapids, Michigan (P. M.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 2d day of May 1944.

V C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8339; Filed, June 9, 1944;
10:25 a. m.]

[S. O. 70-A, Special Permit 284]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 3, 1944, by Christ Hansen Company of car URT 3347, potatoes, now on the Chicago Produce Terminal to Rock Island, Illinois.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8340; Filed, June 9, 1944; 10:25 a. m.]

[S. O. 70-A, Special Permit 285]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 3, 1944, by National Produce Company of car WFE 67290, potatoes, now on the Chicago Produce Terminal, to Illinois Canning Company, Hoopston, Illinois (C. & E. I.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8341; Filed, June 9, 1944; 10:25 a. m.]

No. 116—11

[S. O. 70-A, Special Permit 289]

RECONSIGNMENT OF ONIONS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 3, 1944, by E. I. Wilens and Co. of cars FGEX 21580 and NRC 4222, onions, now on the Chicago Produce Terminal, to Dunn Jarson, Detroit, Michigan.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8342; Filed, June 9, 1944; 10:26 a. m.]

[S. O. 70-A, Special Permit 287]

RECONSIGNMENT OF ONIONS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 5, 1944, by S. H. Becker Company of car PFE 61206, onions, now on the Chicago Produce Terminal, to Abe Cohen Company, Inc., Rochester, New York.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 5th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8343; Filed, June 9, 1944; 10:26 a. m.]

[S. O. 70-A, Special Permit 233]

RECONSIGNMENT OF GRAPEFRUIT AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 5 or 6, 1944, by Chertok & Wilkoff of car PFE 73984, grapefruit, now on the Wabash Railroad, to John Heaton, West Frankfort, Illinois.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 5th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8344; Filed, June 9, 1944; 10:26 a. m.]

[S. O. 70-A, Special Permit 289]

RECONSIGNMENT OF LETTUCE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, June 6, 1944, by La Mantia Brothers Arrigo Company of car PFE 98019, lettuce, now on the Wabash Railroad, to A. L. Shafton and Company, Stevens Point, Wisconsin. (Soo Line.)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 6th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8345; Filed, June 9, 1944; 10:26 a. m.]

[S. O. 200, Special Permit 38]

REICING OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only at Chicago, Illinois, June 3, 1944, as ordered by S. T. Fish & Co., with enough ice to bring ice in bunkers up to but not above three fourths (¾) bunker capacity, cars NRC 17169, 4121, 4611, 15529, 5529, 3043 and 18906, potatoes, now on the Chicago Produce Terminal team tracks.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F R. Doc. 44-8325; Filed, June 9, 1944;
10:26 a. m.]

[S. O. 200, Special Permit 40]

REICING OF POTATOES AT HUNTINGDON, PA.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice, one time only, at Huntingdon, Pennsylvania, as ordered by the U. S. Army, cars PFE 92490 and 43541, potatoes, moving not later than June 7, 1944, from Burkhardt & Sigman Cold Storage Company, Wichita, Kansas, to Brooklyn Navy Yard, Brooklyn, New York, for export (routed Frisco-P. R. R.).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F R. Doc. 44-8327; Filed, June 9, 1944;
10:26 a. m.]

[S. O. 200, Special Permit 42]

REICING OF POTATOES AT EAST BUFFALO, N. Y.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only at East Buffalo, New York, for account of the U. S. Army (Q. M. G.) cars PFE 34068 and 70962, potatoes, moving June 3, 1944, from Stilwell Cold Storage Company, Hannibal, Missouri, to Brooklyn Navy Yard, Brooklyn, New York, for export (routed C. B. & Q.-N. Y. C.-N. Y. D. delivery).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director,
Bureau of Service.

[F R. Doc. 44-8329; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 39]

REICING OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice, one time only, June 3, 1944, as ordered, by Edw. H. Anderson & Company, with not over four (4) tons of ice, cars of potatoes, NWX 7005, now on the Chicago Produce Terminal, at Chicago, Illinois, and WFE 60097, now on the Illinois Central Railroad at Evansville, Indiana.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F R. Doc. 44-8326; Filed, June 9, 1944;
10:26 a. m.]

[S. O. 200, Special Permit 41]

REICING OF POTATOES AT BUFFALO, N. Y.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only at Buffalo, New York, as ordered by the U. S. Army, cars MDT 18706 and 25012, potatoes, moving not later than June 7, 1944, from North American Cold Storage Company, East St. Louis, Illinois, to Brooklyn Navy Yard, Brooklyn, New York, for export (routed N. Y. C.).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F R. Doc. 44-8328; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 43]

REICING OF POTATOES AT KANSAS CITY, MO.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only at Kansas City, Missouri, June 3 or 4, 1944, as ordered by Michael Swanson Brady Produce Company, cars PFE 98305, potatoes, on the Kansas City Southern Railroad, and MDT 19031, potatoes, on the Burlington Lines, account diverting to Slouh City, Iowa, and Lincoln, Nebraska.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V C. CLINGER,
Director
Bureau of Service.

[F R. Doc. 44-8330; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 44]

REICING OF POTATOES AT HUNTINGDON, PA.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice, one time only, at Huntingdon, Pennsylvania, (PRR), for account of the U. S. Army, cars of potatoes MDT 18419, PFE 73517 and MDT 4388, moving June 3, 4, or 5, 1944, from Burkhardt and Sigman Cold Storage Company, Wichita, Kansas, to U. S. Navy, Bayonne, New Jersey (routed Frisco-PRR).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 3d day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8331; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 45]

REICING OF POTATOES AT KANSAS CITY, MO.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only at Kansas City, Missouri, June 5, 1944, as ordered by Cochran Brokerage Company, car SFRD 39133, California potatoes, on the St. L.-S. F. Railroad, account moving to Waterloo, Iowa (CGW).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 5th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8332; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 46]

REICING OF POTATOES AT HUNTINGDON, PA.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only, at Huntingdon, Pennsylvania, (PRR), for account of the U. S. Army, cars of potatoes, PFE 69338, PFE 74970, MDT 146852, FGEX 37891, and PFE 35193, moving June 5 or 6, 1944, from Burkhardt and Sigman Cold Storage Company, Wichita, Kansas, to U. S. Navy Supply Depot, Bayonne, New Jersey (routed Frisco-PRR).

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 5th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8333; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 47]

REICING POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To reice one time only with two (2) tons of ice in each bunker, at Chicago, Illinois, for account of Wesco Foods Company, car NADX 7098, potatoes, now on the Chicago Produce Terminal.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 5th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8334; Filed, June 9, 1944;
10:27 a. m.]

[S. O. 200, Special Permit 48]

REICING OF POTATOES AT NORFOLK, VA.

Pursuant to the authority vested in me by paragraph (e) of the first ordering paragraph (§ 95.337, 9 F.R. 4402) of Service Order No. 200 of April 22, 1944, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To provide initial icing with not to exceed 5,000 pounds of ice per car, at Norfolk, Virginia, on not to exceed eight (8) refrigerator cars in any one day, and on not to exceed a total of thirty eight (38) refrigerator cars loaded with old potatoes, now in storage at Norfolk, Virginia, for reconditioning, when shipped out by Guy W. Capps on Government Bills of Lading, for account of the Transportation Officer, Field Headquarters, Perishable Branch, Subsistence Division, Office of the Quartermaster General, 222 West Adams Street, Chicago, Illinois.

This permit shall become effective at 6:00 p. m., June 6, 1944, and shall expire at 12:01 a. m., June 15, 1944.

The waybills shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 6th day of June 1944.

V. C. CLINGER,
Director
Bureau of Service.

[F. R. Doc. 44-8335; Filed, June 9, 1944;
10:28 a. m.]

OFFICE OF PRICE ADMINISTRATION.

([MPR 120, Order 807])

LAWRENCE COAL CO., ET AL.

ESTABLISHMENT OF MAXIMUM PRICES AND PRICE CLASSIFICATION

Order No. 807 under Maximum Price Regulation No. 120. Bituminous coal delivered from mine or preparation plant.

For the reasons set forth in accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120; *It is ordered.*

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices, for the indicated uses and shipments as set forth herein. All are in District No. 8. The location of each mine is given by county and state. Each producer is subject to all provisions of Maximum Price Regulation No. 120.

BLUE CREEK COAL CO., NATIONAL BANK OF COMMERCE BLDG., CHARLESTON, W. VA., MIDDLE FORT MINE, No. 5 BLOCK SEAM, MINE INDEX No. 7107, KANAWHA COUNTY, W. VA., SUB-DIST. 4, RAIL SHIPPING POINT: MIDDLE FORT, W. VA., F. O. G. 127, DRIFT MINE

	Size group Nos.																				
	1	2	3	4	5	6	7	8	9	10	15	16	17	18	19	20	21				
Price classification	Q	Q	Q	Q	P	P	O	M	K	M	F	F	F	M	M	M	M				
Rail shipments	\$3.30	\$3.25	\$3.20	\$3.20	\$3.05	\$3.00	\$2.95	\$2.95	\$2.90	\$3.40	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95				
Railroad fuel	3.30	3.25	3.20	3.20	3.10	3.10	3.10	3.10	3.10	3.40	2.95	2.95	2.95	2.95	2.95	2.95	2.95				
Truck shipments	3.50	3.30	3.15	3.05	2.85	2.80	2.85	2.20	-----	-----	-----	-----	-----	-----	-----	-----	-----				

CHAFFIN BRANCH COAL CO., KERMIT, W. VA., CHAFFIN BRANCH MINE, WARFIELD SEAM, MINE INDEX No. 7119, MINGO COUNTY, W. VA., SUBDISTRICT 8, RAIL SHIPPING POINT: KERMIT, W. VA., F. O. G. 123, DRIFT MINE

	Size group Nos.																
	Q	Q	Q	Q	O	O	M	L	J	L	F	F	F	N	N	N	N
Price classification	Q	Q	Q	Q	O	O	M	L	J	L	F	F	F	N	N	N	N
Rail shipments	\$3.30	\$3.25	\$3.20	\$3.20	\$3.10	\$3.00	\$3.05	\$2.95	\$2.90	\$3.40	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95	\$2.95
Railroad fuel	3.30	3.25	3.20	3.20	3.10	3.10	3.10	3.10	3.10	3.40	2.95	2.95	2.95	2.95	2.95	2.95	2.95
Truck shipments	3.50	3.30	3.15	3.05	2.85	2.80	2.20	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

CRYSTAL BLOCK MINING CO., 1305 WEST VIRGINIA BLDG., HUNTINGTON, W. VA., No. 3 MINE, CEDAR GROVE SEAM, MINE INDEX No. 7125, MINGO COUNTY, W. VA., SUBDISTRICT 8, RAIL SHIPPING POINT: SPRING, W. VA., F. O. G. 130, DRIFT MINE

	Size group Nos.																
	M	M	M	M	L	L	K	H	F	H	D	D	D	F	F	F	F
Price classification	M	M	M	M	L	L	K	H	F	H	D	D	D	F	F	F	F
Rail shipments	\$3.50	\$3.50	\$3.45	\$3.45	\$3.20	\$3.20	\$3.10	\$3.05	\$3.05	\$3.40	\$3.00	\$3.00	\$3.00	\$2.95	\$2.95	\$2.95	\$2.95
Railroad fuel	3.50	3.50	3.45	3.45	3.20	3.20	3.10	3.10	3.10	3.40	3.00	3.00	3.00	2.95	2.95	2.95	2.95
Truck shipments	3.70	3.50	3.25	3.20	3.05	2.90	2.55	2.50	-----	-----	-----	-----	-----	-----	-----	-----	-----

MILLER BAIRD, R. F. D. #1 PIONEER, TENN., MILLER BAIRD MINE, REX SEAM, MINE INDEX No. 4151, CAMPBELL COUNTY, TENN., SUBDISTRICT 6, DRIFT MINE

Truck shipments	\$4.00	\$3.80	\$3.15	\$3.50	\$3.20	\$2.80	\$2.25	\$2.20	-----	-----	-----	-----	-----	-----	-----	-----	-----
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NICK DANN, McROBERTS, KENTUCKY, DANN MINE, ELKHORN #3 SEAM, MINE INDEX No. 7121, LETCHER COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT: JENKINS, KY., F. O. G. 61, DRIFT MINE

	Size group Nos.																
	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Price classification	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Rail shipments and railroad fuel	\$3.50	\$3.75	\$3.60	\$3.60	\$3.55	\$3.40	\$3.20	\$3.15	\$3.15	\$3.70	\$3.05	\$3.05	\$3.05	\$3.00	\$3.00	\$3.00	\$3.00
Truck shipment	3.80	3.60	3.25	3.25	3.10	2.90	2.40	2.35	-----	-----	-----	-----	-----	-----	-----	-----	-----

IRA DOTSON, PAYNE GAP, KY., DOTSON MINE, ELKHORN #3 SEAM, MINE INDEX No. 7122, LETCHER COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT: JENKINS, KY., F. O. G. 61, DRIFT MINE

	Size group Nos.																
	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Price classification	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Rail shipments and railroad fuel	\$3.50	\$3.75	\$3.60	\$3.60	\$3.55	\$3.40	\$3.20	\$3.15	\$3.15	\$3.70	\$3.05	\$3.05	\$3.05	\$3.00	\$3.00	\$3.00	\$3.00
Truck shipments	3.80	3.60	3.25	3.25	3.10	2.90	2.40	2.35	-----	-----	-----	-----	-----	-----	-----	-----	-----

SILER BLUE GEM (HUBERT SMITH), SAXTON, KY., BUNKER HILL #2 MINE, BLUE GEM SEAM, MINE INDEX No. 4174 WHITLEY COUNTY, KY., SUBDISTRICT 6, DRIFT MINE

Truck shipment	\$4.40	\$4.20	\$3.40	\$3.65	\$3.30	\$3.05	\$2.25	\$2.20	-----	-----	-----	-----	-----	-----	-----	-----	-----
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ROY ABLES COAL CO., KONA, KY., ROY ABLES MINE, ELKHORN #3 SEAM, MINE INDEX No. 7123, LETCHER COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT: KONA, KY., F. O. G. 62, DRIFT MINE

	Size group Nos.																
	K	K	K	K	K	K	J	G	E	G	D	D	D	J	J	J	J
Price classification	K	K	K	K	K	K	J	G	E	G	D	D	D	J	J	J	J
Rail shipments and railroad fuel	\$3.65	\$3.00	\$3.50	\$3.50	\$3.45	\$3.35	\$3.15	\$3.10	\$3.10	\$3.45	\$3.00	\$3.00	\$3.00	\$2.65	\$2.65	\$2.60	\$2.60
Truck shipments	3.80	3.60	3.25	3.25	3.10	2.90	2.40	2.35	-----	-----	-----	-----	-----	-----	-----	-----	-----

ISAAC ROSE, JENKINS, KY., ROSE MINE, ELKHORN #3 SEAM, MINE INDEX No. 7123, LETCHER COUNTY, KY., SUBDISTRICT 1, RAIL SHIPPING POINT: JENKINS, KY., F. O. G. 61, DRIFT MINE

	Size group Nos.																
	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Price classification	H	H	H	H	F	F	E	E	O	O	A	A	A	D	D	D	D
Rail shipments and railroad fuel	\$3.80	\$3.75	\$3.60	\$3.60	\$3.55	\$3.40	\$3.20	\$3.15	\$3.15	\$3.70	\$3.05	\$3.05	\$3.05	\$3.00	\$3.00	\$3.00	\$3.00
Truck shipments	3.80	3.60	3.25	3.25	3.10	2.90	2.40	2.35	-----	-----	-----	-----	-----	-----	-----	-----	-----

This order shall become effective June 9, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681)

Issued this 8th day of June 1944.

CHESTER BOWLES, Administrator.

[F. R. Doc. 44-8313; Filed, June 8, 1944; 12:04 p. m.]

[MPR 136, Rev. Order 124]

SHORE INSTRUMENT & MANUFACTURING CO.

ADJUSTMENT OF MAXIMUM PRICES

Revised Order No. 124 under Maximum Price Regulation 136, as amended. Machines and parts, and machine services.

Order No. 124 under Maximum Price Regulation 136, as amended, is revised and amended to read as follows:

For the reasons set forth in an opinion, issued simultaneously herewith and filed with the Division of the Federal Register, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Orders 9250 and 9328, and pursuant to § 1390.25a of Maximum Price Regulation 136, as amended, It is ordered:

(a) The maximum prices for sales of sclerescopes and durometers and parts for these two instruments by the Shore Instrument and Manufacturing Company, Jamaica, New York, shall be determined as follows:

The company shall multiply the maximum price established by Maximum Price Regulation 136, as amended on January 1, 1943, by 105%.

(b) The maximum prices for sales of sclerescopes and durometers and parts for these two instruments by sellers other than the Shore Instrument and Manufacturing Company shall be determined as follows:

The seller shall deduct from the list price established by the Shore Instrument and Manufacturing Company in accordance with the provisions of paragraph (a) all discounts, allowances and other deductions that the seller had in effect to a purchaser of the same class on October 1, 1941.

(c) All requests in the application not granted in this order are denied.

(d) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective June 9, 1944.

Issued this 8th day of June 1944.

CHESTER BOWLES, Administrator.

[F. R. Doc. 44-8312; Filed, June 8, 1944; 12:05 p. m.]

[Region II Order G-2 Under MPR 426, Amdt. 2]

LETTUCE IN NEW YORK REGION

Amendment No. 2 to Order No. G-2 under section 2 of Maximum Price Regulation No. 426. Lettuce in Region II.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration for Region II by section 2 of Maximum Price Regulation No. 426, Order No. G-2 under that regulation is amended as follows:

1. Section 6 is amended to read as follows:

Sec. 6 Effective date. This order shall become effective at 12:01 a. m. on May 13, 1944 as to sales by secondary jobbers and service wholesalers; it shall become effective at 12:01 a. m. on May 13, 1944, except in the City of New York, New York, as to sales by growers, country shippers and carlot or trucklot receivers of lettuce shipped from the country ship-

ping point after May 12, 1944; it shall become effective at 12:01 a. m. on May 27, 1944, except in the City of New York, New York, as to sales by growers, country shippers and carlot or trucklot receivers of lettuce shipped from the country shipping point on or before May 12, 1944. In the City of New York, New York, this order shall not apply to sales by growers, country shippers and carlot or trucklot receivers of lettuce shipped from the country shipping point on or before May 20 until 12:01 a. m. on June 4, 1944; it shall become effective at 12:01 a. m. on May 13, 1944, as to sales of all lettuce by secondary jobbers and service wholesalers, and as to sales by any person of lettuce shipped from the country shipping point after May 20, 1944.

2. This amendment shall become effective on May 27, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328, 8 F.R. 4681, MPR 426, 8 F.R. 16409)

Issued this 27th day of May 1944.

DANIEL P. WOOLLEY,
Regional Administrator

Approved:

F. D. CRONIN,
Regional Director of Food
Distribution.

[F. R. Doc. 44-8290; Filed, June 8, 1944;
10:21 a. m.]

[Region II Order G-7 Under SR 15, MPR 280]
MILK IN SUMMER RESORTS IN NEW YORK

Order No. G-7 under §1499.75 (a) (9) of Supplementary Regulation No. 15, to the General Maximum Price Regulation under §§ 1351.807 and 1351.817a of Maximum Price Regulation No. 280, as Amended—Maximum prices for specific food products. Temporary order adjusting maximum prices for the sale of pasteurized fluid milk at wholesale and retail in specified summer resorts within the State of New York for the period June 3, 1944 through September 15, 1944.

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.75 (a) (9) of Supplementary Regulation No. 15 to the General Maximum Price Regulation and §§ 1351.807 and 1351.817a of Maximum Price Regulation No. 280, as amended, and upon the written authorization of the Price Administrator issued pursuant to a directive from the Director of Office of Economic Stabilization: *It is hereby ordered.*

(a) The maximum price for the sale and delivery in glass or paper containers of Grade A pasteurized fluid milk to sub-dealers, and at wholesale into store, into rooming house, into restaurant and hotel, and at retail out of store, out of rooming house and to the home, within the summer resort areas in the State of New York described in Appendix A hereof, shall be the applicable adjusted maximum price specified in the appropriate schedule set forth in said Appendix A.

(b) The maximum price for the sale and delivery of Grade A pasteurized

fluid milk in other than glass or paper containers at wholesale to stores, hotels, restaurants and institutions within the summer resort areas in the State of New York described in Appendix B hereof, shall be the applicable adjusted maximum price specified in the appropriate schedule set forth in said Appendix B.

(c) The maximum price at which a handler, as hereinafter defined, may sell and deliver Grade A pasteurized fluid milk at wholesale in other than glass or paper containers to any purchaser other than a store, hotel, restaurant or institution, and the maximum price at which any purchaser other than a store, hotel, restaurant or institution, in the course of trade or business, may purchase or receive such pasteurized fluid milk in other than glass or paper containers from a handler delivered at a place designated by such purchaser within the summer resort areas in the State of New York described in Appendix C hereof, shall be the applicable adjusted maximum price specified in the appropriate schedule set forth in said Appendix C.

(d) In the event that a handler sells such Grade A pasteurized fluid milk to a purchaser f. o. b. the handler's receiving or processing plant, there shall be deducted from the applicable adjusted maximum price set forth in Appendix C hereof $\frac{1}{2}$ ¢ per quart.

(e) No further charge of any kind shall be made or added to the applicable adjusted maximum price set forth in Appendices A, B or C hereof for any reason whatsoever.

(f) *Special and premium milk.* For each type of premium or special milk other than Grade A pasteurized, the adjusted maximum price of any seller for the sale and delivery of such type of special or premium milk, in any of the summer resort areas described in this order, shall be increased by a customary differential, if any, between the price of Grade A pasteurized fluid milk and such special or premium milk for the same type of sale and delivery in the same type and size of container.

(g) Where the adjusted maximum price is a unit figure containing a fraction of a cent, the seller must multiply such fractional unit figure by the total number of units in each sale or series of sales for which a single collection is made. Where the resulting amount contains a fraction of a cent, or where only one unit is sold, the seller shall adjust the maximum price to the nearest full cent, except that if the fraction should be a half cent, the seller shall adjust the maximum price to the next higher full cent (for example, a maximum price of $4\frac{1}{2}$ ¢ for one unit shall be adjusted to 5¢ for one unit, 9¢ for two units, 14¢ for three units, etc.)

(h) *Geographical applicability.* The provisions of this order shall apply to all sales and deliveries of Grade A pasteurized fluid milk, special and premium milks in glass or paper containers in the summer resort areas described in Appendix A hereof; to all sales and deliveries of Grade A pasteurized fluid milk in other than glass or paper containers in the summer resort areas described in Appendices B and C hereof.

(i) To the extent that the maximum prices established in this Order No. G-7, conflict or are inconsistent with the maximum prices established in Order No. G-1 issued under Maximum Price Regulation No. 280, as amended, or with the maximum prices established by any other order issued by the Office of Price Administration, Region II, the maximum prices established in this Order No. G-7 shall prevail during the effective period of this order.

(j) *Definitions.* (1) "Grade A pasteurized fluid milk" means cow's milk produced, processed, distributed and sold for consumption in fluid form as whole milk, and meeting the requirements and standards of the appropriate statutes, orders or regulations of the State of New York, unless such standards are superseded by statutes, orders or regulations of that political subdivision of the State of New York within which such milk is sold and delivered.

(2) "Subdealer" means any milk dealer handling Grade A pasteurized fluid milk or any premium or special milk within the summer resort areas described herein who purchases such Grade A pasteurized fluid milk or special or premium milk from processors or other milk dealers and who resells such milk in the same containers as those in which he purchased it.

(3) "Delivered" means delivered to the place of business of the purchaser or to the home of an ultimate consumer or to any place designated for the receipt of such Grade A pasteurized fluid milk or special or premium milk by the purchaser, and shall not include sales at the handler's or dealer's own place of business.

(4) "F. o. b. the handler's receiving or processing plant" means a sale of Grade A pasteurized fluid milk or special or premium milk, delivery of which is made to the purchaser at the handler's place of business.

(5) "At wholesale into store" "at wholesale into rooming house" and "at wholesale into hotel and restaurant" means a sale of Grade A pasteurized fluid milk or special or premium milk delivered to the store, rooming house, hotel or restaurant as the case may be.

(6) "At retail out of store" and "at retail out of rooming house" means the sale of Grade A pasteurized fluid milk or special or premium milk at retail by a grocery store, meat market, dairy store, rooming house, or other establishment which delivers Grade A pasteurized fluid milk or premium or special milk separately or together with other purchases and shall include a sale of Grade A pasteurized fluid milk or premium or special milk at retail by a handler or subdealer at his plant or place of business.

(7) "At retail to the home" means a sale and delivery of Grade A pasteurized fluid milk or special or premium milk at retail from an inventory stocked in trucks or other conveyances operated by driver-salesmen over regular routes and shall not include a sale of Grade A pasteurized fluid milk or special or premium milk at retail by a grocery store, meat market, dairy store, rooming house or other establishment which delivers such milk

separately or together with other purchases.

(8) "Handler" means any person who on his own behalf or on behalf of another purchases fluid milk from producers, associations of producers or from other handlers, and who sells such fluid milk at wholesale in other than glass or paper containers to other than stores, hotels, restaurants and institutions.

(9) "Premium milk" means fluid milk which customarily sold at a price higher than Grade A pasteurized fluid milk, and which has a butterfat content of 4.2% or more.

(10) "Special milk" means chocolate milk, flavored milk, buttermilk and other types of fluid milk except Grade A fluid milk and premium milk.

(k) *Effective period of this order.* This order shall take effect June 3, 1944, and shall terminate and expire on September 16, 1944 unless earlier revoked. This order may be amended at any time.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 2d day of June 1944.

DANIEL P. WOOLLEY,
Regional Administrator.

APPENDIX A

The adjusted maximum prices for Grade A pasteurized fluid milk sold and delivered in glass or paper containers shall be as follows:

SCHEDULE I—CATSKILL MOUNTAIN SUMMER RESORT AREA—ADJUSTED MAXIMUM PRICE

	To subdealer	At wholesale into store	At wholesale into rooming houses	At wholesale into hotel and restaurant	At retail out of store and to the home
Greene County:					
Per quart.....	11	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	3½	4	4½	4½	5
Sullivan County except villages of Liberty and Monticello:					
Per quart.....	11½	14½	14½	14½	16
Per pint.....	6½	7	7	7	8
Per ½ pint.....	4	4½	4½	4½	5
Villages of Liberty and Monticello in Sullivan County:					
Per quart.....	11½	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	4	4½	4½	4½	5
Ulster County:					
Per quart.....	11½	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	4	4½	4½	4½	5
Towns of Crawford, Deepark and Mount Hope in Orange County:					
Per quart.....	11½	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	4	4½	4½	4½	5

SCHEDULE II

	Cents	Cents	Cents	Cents	Cents
Columbia County:					
Per quart.....	11	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	3½	4	4½	4½	5

SCHEDULE III

	To subdealer	At wholesale into store	At wholesale into rooming houses	At wholesale into hotel and restaurant	At retail out of store and to the home
Warren County:					
Per quart.....	11	13	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	3½	4	4½	4½	5
Towns of Putnam, Dresden, Fort Ann, Kingsbury, and Fort Edward in Washington County:					
Per quart.....	11	13	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	3½	4	4½	4½	5

SCHEDULE IV

	Cents	Cents	Cents	Cents	Cents
Towns of Andes, Middletown, Roxbury and Stamford in Delaware County:					
Per quart.....	11	13½	14	14½	15
Per pint.....	6½	7	7	7	8
Per ½ pint.....	3½	4	4½	4½	5

APPENDIX B

The adjusted maximum prices for Grade A pasteurized fluid milk sold and delivered in other than glass or paper containers to stores, restaurants, hotels and institutions shall be as follows:

SCHEDULE I—CATSKILL MOUNTAIN SUMMER RESORT AREA—ADJUSTED MAXIMUM PRICE

	Per quart	Per can
Greene County:		
49 quart can.....	12	\$4.60
59 quart can.....	12½	2.70
Sullivan County except villages of Liberty and Monticello:		
49 quart can.....	13	5.50
59 quart can.....	13½	2.70
Sullivan County—Villages of Liberty and Monticello:		
49 quart can.....	13	5.50
59 quart can.....	13½	2.70
Ulster County:		
49 quart can.....	13	5.50
59 quart can.....	13½	2.70
Towns of Crawford, Deepark and Mount Hope in Orange County:		
49 quart can.....	13	5.50
59 quart can.....	13½	2.70

SCHEDULE II

	Cents	Per can
Columbia County:		
49 quart can.....	12	\$4.60
59 quart can.....	12½	2.70

SCHEDULE III

	Cents	Per can
Warren County:		
49 quart can.....	12	\$4.60
59 quart can.....	12½	2.70
Towns of Putnam, Dresden, Fort Ann, Kingsbury, and Fort Edward in Washington County:		
49 quart can.....	12	4.60
59 quart can.....	12½	2.70

SCHEDULE IV

	Per quart	Per can
Dutchess County:		
49 quart can.....	11	\$4.40
59 quart can.....	11½	2.30
Putnam County:		
49 quart can.....	11	4.40
59 quart can.....	11½	2.30

SCHEDULE V

	Cents	Per can
Towns of Andes, Middletown, Roxbury and Stamford in Delaware County:		
49 quart can.....	12	\$4.60
59 quart can.....	12½	2.70

APPENDIX C

Adjusted maximum prices for Grade A pasteurized fluid milk sold and delivered in other than glass or paper containers to purchasers other than stores, restaurants, hotels and institutions shall be as follows:

SCHEDULE I—CATSKILL MOUNTAIN SUMMER RESORT AREA—ADJUSTED MAXIMUM PRICE

	Per quart	Per can
Greene County:		
49 quart can.....	10	\$4.60
59 quart can.....	10½	2.10
Sullivan County except villages of Liberty and Monticello:		
49 quart can.....	11	4.40
59 quart can.....	11½	2.30
Sullivan County—Villages of Liberty and Monticello:		
49 quart can.....	11	4.40
59 quart can.....	11½	2.30
Ulster County:		
49 quart can.....	11	4.40
59 quart can.....	11½	2.30
Towns of Crawford, Deepark and Mount Hope in Orange County:		
49 quart can.....	11	4.40
59 quart can.....	11½	2.30

SCHEDULE II

	Cents	Per can
Columbia County:		
49 quart can.....	10	\$4.60
59 quart can.....	10½	2.10

SCHEDULE III

	Cents	Per can
Warren County:		
49 quart can.....	10	\$4.60
59 quart can.....	10½	2.10
Towns of Putnam, Dresden, Fort Ann, Kingsbury, and Fort Edward in Washington County:		
49 quart can.....	10	4.60
59 quart can.....	10½	2.10

SCHEDULE IV

	Cents	Per can
Towns of Andes, Middletown, Roxbury and Stamford in Delaware County:		
49 quart can.....	10	\$4.60
59 quart can.....	10½	2.10

[F. R. Doc. 44-8287; Filed, June 8, 1944; 10:20 a. m.]

[Region IV Order G-4 Under MPR 183]
BRICK IN BIRMINGHAM AND ENSLEY, ALA.
Order G-4 under § 1429.161 (a) (2) of Maximum Price Regulation No. 183.
Birmingham Clay Products Company,

Inc., Birmingham, Alabama. Stephenson Brick Company, Inc., Birmingham, Alabama. Watkins Brick Company, Emsley, Alabama. IV-188-50, 51 and 52; Docket numbers.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator and by § 1499.161 (a) (2) of Maximum Price Regulation No. 188, it is hereby ordered.

(a) That on and after the effective date of this order the Birmingham Clay Products Company, Inc., of Birmingham, Alabama, the Stephenson Brick Company, Inc., of Birmingham, Alabama, and the Watkins Brick Company of Ensley, Alabama, hereinafter referred to as the Applicants, may sell and deliver common brick at a price no higher than a price reflecting their properly established maximum price under Maximum Price Regulation No. 188, plus a sum not in excess of \$1.50 per thousand.

(b) Any person purchasing common brick from Applicants for resale on and after the effective date of this order, and paying therefor a price reflecting permitted increase over the established maximum price of Applicants under Maximum Price Regulation No. 188 may add, in selling common brick so purchased, the exact amount of such increase, not to exceed \$1.50 per thousand, to its own properly established maximum price.

(c) That all freight allowances, other allowances, discounts, differentiations in classes of purchasers and other differentials customarily made by Applicants and all others affected by this order during March, 1942, shall be maintained.

(d) Except as otherwise provided herein, all transactions subject to this order remain subject to all appropriate regulations including the provisions of Maximum Price Regulation No. 188 and the General Maximum Price Regulation, where applicable, together with all the amendments that have been heretofore or which may be hereafter issued.

(e) All requests made by Applicants and not specifically herein granted are hereby denied subject to Applicants' right to request a review as provided in Revised Procedural Regulation 1 within fifteen days from the date on which this order is mailed to Applicants.

(f) This order may be revoked, corrected or amended by the Office of Price Administration at any time.

This order shall become effective May 29, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78 Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued May 27, 1944.

ALEXANDER HARRIS,
Regional Administrator.

[F. R. Doc. 44-8289; Filed, June 8, 1944; 10:21 a. m.]

[Moline Order G-1 Under MPR 426, MPR 285]

FRESH FRUITS AND VEGETABLES IN SCOTT COUNTY, IOWA, AND ROCK ISLAND COUNTY, ILL.

Order No. G-1 under § 1439.3-15 Appendix H (f) Appendix I (g) of Maxi-

mum Price Regulation No. 426, and § 1351.1254a (a) of Maximum Price Regulation No. 285. Delivery differentials for wholesalers of certain fresh fruits and vegetables in Scott County, Iowa, and Rock Island County, Illinois.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the District Director of the Moline, Illinois District Office of the Office of Price Administration, by § 1439.3-15, Appendix H (f) Appendix I (g) of Maximum Price Regulation No. 426, and § 1351.1254a (a) of Maximum Price Regulation No. 285, it is hereby ordered:

(a) *What this order does.* This order determines the limits of the free delivery zone at the wholesale receiving point of Scott County, Iowa, and Rock Island County, Illinois. It also establishes differentials for non-delivered sales in the free delivery zone and for delivered sales beyond the free delivery zone. The order applies to such fresh fruit and vegetable items as are now or may hereafter be subject to the pricing provisions of Maximum Price Regulation No. 285 and Appendices H and I of Maximum Price Regulation No. 426. The only sellers who are subject to this order are those wholesalers who price under Maximum Price Regulation No. 285, and secondary jobbers and service wholesalers, as these terms are used in Appendices H and I of Maximum Price Regulation No. 426.

(b) *Establishment of delivery zones.*
1. The free delivery zone established by this order shall be the area comprising Scott County, Iowa, and Rock Island County, Illinois.

2. The zone in which charges may be made for delivery is the area outside the free delivery zone.

(c) *Differentials for non-delivered and delivered sales of items listed in Appendices H and I of Maximum Price Regulation No. 426—1. Non-delivered sales:* For sales on a non-delivered basis there shall be deducted from the price for delivered sales in the free delivery zone, 5¢ per container for standard shipping containers weighing under 50 pounds gross weight, and 10¢ per container for standard shipping containers weighing 50 pounds or over gross weight. A deduction of 2¢ or 5¢, respectively, shall be made for non-delivered sales of half standard shipping containers or more, or for bulk sales weighing as much as or more than half a standard container of the item being sold. No deductions need be made for sales in less than half containers and for bulk sales which weigh less than half a standard container of the item being sold.

2. *Delivered sales in the free delivery zone.* For deliveries in the free delivery zone the maximum delivered price shall be the maximum delivered price computed under Maximum Price Regulation No. 426 for the type of sale being made without any deduction from or addition thereto.

3. *Delivered sales beyond the free delivery zone.* For deliveries beyond the free delivery zone the amount set out below may be added to the price for delivered sales in the free delivery zone. Mileage beyond the free delivery zone

shall be computed via the nearest publicly traveled route.

All containers and in bulk	25 miles or less beyond free delivery zone.	Beyond 25 miles from free delivery zone.
Gross weight	20¢ per cwt. but not less than 10¢ per stop.	25¢ per cwt. but not less than 15¢ per stop.

(d) *Differentials for non-delivered and delivered sales of items under Maximum Price Regulation No. 285—1. Non-delivered sales and delivered sales in the free delivery zone.* For non-delivered sales and for deliveries in the free delivery zone the maximum price shall be the maximum delivered price computed under Maximum Price Regulation No. 285 for the type of sale being made. Discounts and price differentials including any differential or discounts for f. o. b. seller or non-delivered sales must be maintained.

2. *Delivered sales beyond the free delivery zone.* For deliveries beyond the free delivery zone the amount set out below may be added to the price for delivered sales in the free delivery zone. Deliveries beyond the free delivery zone shall be computed via the nearest publicly traveled route. Delivery charge shall be computed for the net weight of bananas delivered.

	25 miles or less beyond free delivery zone	Beyond 25 miles from free delivery zone
Net weight	20¢ per cwt.	25¢ per cwt.

(e) *Definitions.* Delivery means delivery to the physical premises of a retail store, hotel, restaurant or institution. Unless the context otherwise requires, the terms used herein shall have the same meaning as given them in Maximum Price Regulation No. 285 and Maximum Price Regulation No. 426.

(f) This order may be revoked, revised, amended or corrected at any time.

(g) *Effective date.* This order shall become effective on June 5, 1944.

(Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 3d day of June 1944.

ROBERT M. HARPER,
District Director.

Approved:

E. O. POLLOCK,
Regional Director
War Food Administration.

[F. R. Doc. 44-8288; Filed, June 8, 1944; 10:21 a. m.]

[Region VIII Order G-1 Under MPR 507]
FRESH FISH AND SEAFOOD IN SAN FRANCISCO REGION

Order No. G-1 under Maximum Price Regulation No. 507, as amended. Ceiling prices of certain fresh fish and seafood sold at retail.

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional

Administrator of the Office of Price Administration by section 12 (a) of Maximum Price Regulation No. 507, as amended, Order G-1 under Maximum Price Regulation No. 507 is hereby issued:

(a) *What this order does.* This order fixes ceiling prices for the domestic and imported fresh fish and seafood items listed in Table A for all retail stores, except as otherwise provided in any order fixing dollars and cents ceiling prices issued pursuant to Revised General Order No. 51.

(b) Your ceiling price for each item of fresh fish and seafood (that is each kind, size, and style of dressing, or preparation) listed in Table A in Paragraph (d) shall be the total of (1) the "net cost" of the largest delivery of the item received by you during the preceding seven day period if you are a group one or two store, or the weighted average "net cost" of your deliveries of the item during the preceding seven day period if you are a group three or four store, plus (2) the markup given your group for the item in Table A in paragraph (d)

(c) All provisions of Maximum Price Regulation No. 507 are hereby incorporated and made a part hereof except where the context clearly requires otherwise and except as follows:

(i) In applying section 15 of Maximum Price Regulation No. 507 "net cost" shall be calculated with reference to the price, style of dressing, container allowance, and delivery allowance, set forth in Order No. G-6 under Maximum Price Regulation No. 418, as amended, instead of Maximum Price Regulation No. 418.

(ii) "Net cost" of any fresh fish or seafood imported by you, covered by Order G-6 may not exceed Table B price plus transportation and container allowance determined under Order G-6 under Maximum Price Regulation 418, as amended.

(d) *Markups for fresh fish and seafood.* Table A sets forth per pound markups over "net cost" allowed to retailers for fresh fish and seafood items covered by this regulation, by species:

TABLE A

Item	Whole fish sold on gross weight and prepared to the customer's order		Fillets, cuts and steaks sold as purchased ¹	
	I and II	III and IV	I and II	III and IV
	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
Barracuda.....	.10	.07	.10	.07
California halibut.....	.10	.08	.11	.09
Black seabass.....	.10	.07	.11	.09
White seabass.....	.10	.07	.09	.07
Rockbass.....	.10	.08	.12	.10
Crab.....	.09	.07		

¹ Retailers processing items prior to offering for sale at retail who price in accordance with section 15 (a) (2) and section 15 (b) (2) of Maximum Price Regulation No. 507, as modified by Paragraph (c) hereof shall use these tables.

(e) *Applicability.* This order shall apply to Region VIII, which means the states of California, Washington, Nevada, Oregon, except Malheur County, and Arizona, except those portions of Coconino County and Mohave County lying north of the Colorado River; and the following Counties in the state of Idaho: Benewah, Bonner, Boundary,

Clearwater, Kootenai, Latah, Lewis, Nez Perce, Shoshone, and Idaho.

(f) This order shall become effective June 12th, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 1st day of June 1944.

L. F. GENTNER,
Regional Administrator

[F. R. Doc. 44-8284; Filed, June 8, 1944; 10:19 a. m.]

[Region VIII Rev. Order G-57 Under 18 (c)]

HAY IN CALIFORNIA

Revised Order No. G-57 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Adjusted maximum prices for the transportation of hay in California by motor carriers other than common carriers.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation, *It is hereby ordered* That Order No. G-57 under § 1499.18 (c) as amended of the General Maximum Price Regulation be amended and revised so as to read in its entirety as follows:

(a) The adjusted maximum prices which may be charged by any carrier other than a common carrier for the service of transporting hay by motor truck when the point of origin and the point of destination are within the State of California shall be as follows:

(1) Where the hay is picked up on the field or under other conditions requiring more than one stop for loading purposes and where the distance does not exceed 30 miles, the maximum rates specified in Column I of Appendix A attached hereto shall apply

(2) For transportation from any point of origin within any of the production areas described in Appendix B attached hereto to any of the consumption areas described in Appendix B, the maximum rates specified in Appendix B shall apply.

(3) For transportation not covered by subparagraphs (1) and (2), the maximum rates specified in Column II of Appendix A shall apply.

(b) The maximum rates herein specified include all loading, and also include unloading where the shipment is to be placed at a point not more than 25 feet distant from the carrier's equipment. Where delivery at a point more than 25 feet distant from the equipment is required, an additional charge not to exceed 35¢ per ton may be made for such unloading and stacking of hay.

(c) In determining the distance between any two points for purposes of this order, the constructive highway mileages set forth in Distance Table No. 3 issued by the Railroad Commission of the State of California on December 27, 1938 in connection with its Decision No. 31605, as said table has been amended and supplemented up to the date of this order, shall be used.

(d) Order No. G-12 (formerly Order No. 16) under § 1499.18 (c) as amended of the General Maximum Price Regulation, issued by the Regional Administrator on February 25, 1943, fixing adjusted maximum prices for the transportation of alfalfa hay by truck in certain localities in Southern California, is hereby revoked.

(e) This order may be amended, revoked, or corrected at any time.

This Revised Order No. G-57 shall become effective June 5, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 31st day of May 1944.

L. F. GENTNER,
Regional Administrator.

APPENDIX A

ADJUSTED MAXIMUM PRICES IN CENTS PER HUNDRED POUNDS

Miles	Column I		Column II
	Over	But not over	
0.....	5.....	10.....	8.0
5.....	10.....	10.5.....	9.....
10.....	15.....	11.....	9.5.....
15.....	20.....	11.5.....	10.....
20.....	25.....	12.....	10.5.....
25.....	30.....	12.5.....	11.....
30.....	40.....		12.....
40.....	50.....		13.....
50.....	60.....		14.....
60.....	70.....		15.....
70.....	80.....		15.....
80.....	90.....		17.....
90.....	100.....		18.....
100.....	120.....		19.5.....
120.....	140.....		21.....
140.....	160.....		22.5.....
160.....	180.....		24.....
180.....	200.....		25.5.....
200.....	225.....		27.....
225.....	250.....		28.5.....
250.....	275.....		30.....
275.....	300.....		31.5.....
300.....	325.....		33.....
325.....	350.....		34.5.....
350.....	375.....		36.....
375.....	400.....		37.5.....

APPENDIX B

ADJUSTED MAXIMUM PRICES IN DOLLARS PER TON FROM PRODUCTION AREAS TO CONSUMPTION AREAS

Production areas	Consumption areas				
	San Diego	Escondido	Chico	Hynes-Bell-flower	San Fernando Valley
Imperial Valley.....	\$4.50	\$4.50	\$5.00	\$5.50	\$5.80
Palo Verde Valley.....	6.00	6.20	6.20	5.70	6.00
Cockshill Valley.....	5.10	4.80	4.00	4.50	4.80
Ferris-Hemet.....	3.90	3.00	3.00	3.50	3.80
Antelope Valley.....	5.40	5.10	4.00	3.75	3.45
South Kern.....	6.40	6.10	6.00	4.75	4.45
North Kern.....	7.00	6.70	6.00	5.35	5.05
Tulare.....	7.40	7.10	6.00	5.75	5.45
Fresno.....	7.00	7.00	6.20	6.25	5.95
Merced.....	8.20	7.00	6.80	6.55	6.25
Los Banos.....	8.80	8.00	7.40	7.15	6.85

DESCRIPTION OF AREAS

Production areas. 1. Imperial Valley Area includes that area bounded on the south by the International boundary line; on the east by the East High Line Canal to the point at which it intersects the main line of the Southern Pacific four miles east of Niland; on the north by the main line (transcontinental route) of the Southern Pacific Company; and on the west by a series of imagi-

nary lines drawn from Southern Pacific Station of Wister to Kane Springs on U. S. Highway No. 99; thence south to Plaster City on U. S. Highway 80, thence south to the International boundary line.

2. Palo Verde Valley Area includes that area lying within a radius of 25 miles of the city of Blythe.

3. Coachella Valley Area includes that area lying between the Little San Bernardino Mountains and Cottonwood Mountain on the one hand, and the San Jacinto and Santa Rosa Mountains on the other; and bounded on the northwest by Edom on U. S. Highway No. 99 and Indian Wells on State Highway No. 111, and on the southeast by the Riverside-Imperial County Line on U. S. Highway No. 99 and Southern Pacific Company station of Mortmar on State Highway 111.

4. Ferris-Hemet Area includes all of that portion of Riverside County within a radius of 20 miles of Winchester, including Ferris, San Jacinto and Hemet.

5. Antelope Valley Area includes that area lying within the following boundaries: Commencing at a point 10 miles east of Mojave on U. S. Highway No. 466; thence southerly along an imaginary line paralleling State Highway No. 7, passing through Redman to Littlerock; thence northwesterly along State Highway No. 138 from Littlerock through Palmdale and Elizabeth Lake to its intersection with the Los Angeles Aqueduct; thence northeasterly along the Los Angeles Aqueduct to its intersection with U. S. Highway No. 466; thence southeasterly along U. S. Highway No. 466 to point of beginning.

6. South Kern Area includes all of that portion of the San Joaquin Valley south of an imaginary line running approximately parallel with Kern River through Bakersfield and Tupman, generally referred to as Arvin, Weed Patch, Edison, Panama and Old River Districts.

7. North Kern Area includes all of Kern County lying between the Sierra Nevada Mountains on the east, the Coast Range Mountains on the west, an imaginary line running through Bakersfield and Tupman on the south, and the north boundary line of Kern County including those areas generally referred to as Shafter, Wasco, McFarland, Rosedale and Buttonwillow Districts.

8. Tulare Area includes all of that portion of Tulare and Kings Counties located between the Sierra Nevada Mountains on the east, the Coast Range Mountains on the west, the northern boundary line of Kern County on the south and Highway No. 198 on the north, including those areas generally referred to as Earlimart, Porterville, Lindsay, Tulare, Corcoran and Stratford.

9. Fresno Area includes all of that portion of Tulare, Kings and Fresno Counties lying between and bounded by Highway No. 198 on the south, on the west by Highway No. 33, on the north by Highway No. 180, and on the east by the Sierra Nevada Mountains, including those areas generally referred to as Reedley, Dinuba, Kingsburg, Layton, Riverdale, San Joaquin and Kerman Districts.

10. Madera Area includes all of that portion of Madera and Fresno Counties west of the Sierra Nevada Mountains and north of Highway No. 180 and east of an imaginary line starting at Whites Bridge on Highway 180, running north to the San Joaquin River.

11. Los Banos Area includes all of that area for a distance of 10 miles on either side of Highway No. 33 from a point 6 miles south of Mendota to a point 6 miles west of Los Banos, except where the distance between Highway No. 33 and the San Joaquin River is less than 10 miles, in which case it will include all of the area between the river and the highway.

Consumption areas. 1. San Diego Area includes that area embraced by the following imaginary line starting at the northerly junction of U. S. Highways 101E and 101W (4 miles north of La Jolla); thence easterly to

Miramar on State Highway No. 395; thence southeasterly to Lakeside on the El Cajon-Ramona Highway; thence southerly to Bostonia on U. S. Highway No. 80, thence southeasterly to Jamul on State Highway No. 94; thence due south to the International Boundary Line; thence west to the Pacific Ocean; thence north along the coast line to point of beginning.

2. Escondido Area includes that area embraced by the following boundaries: Commencing at a point where U. S. Highway No. 101 intersects State Highway No. 78; thence easterly and southeasterly along State Highway No. 78 to Ramona; thence due south along an imaginary line to Lakeside; thence northwesterly to Miramar on State Highway No. 395; thence westerly to the northerly junction of the U. S. Highways 101E and 101W (4 miles north of La Jolla); thence northwesterly on U. S. Highway 101 to point of beginning.

3. Hynes-Bellflower Area includes that area embraced by the following: Commencing at Newport Beach thence northeasterly and northerly along State Highway No. 55 to the City of Olive; thence westerly on Center Street to where it intersects Los Angeles Street in the City of Anaheim; thence northerly and westerly on U. S. Highway 101 to where it intersects State Highway No. 39; thence northerly on State Highway No. 39 to where it intersects south boundary line of Angeles National Forest; thence westerly following said Angeles National Forest boundary until it intersects State Highway No. 2; thence southwesterly on State Highway No. 2 to where it intersects Colorado Street in the City of Glendale; thence west to where Colorado Street intersects San Fernando Road; thence southeasterly on San Fernando Road to the intersection of Los Feliz Blvd. and San Fernando Road; thence southwesterly on Los Feliz Blvd. to where it intersects Western Ave., thence due south on Western Ave. to where it intersects Sunset Blvd., thence west and southwesterly along Sunset Blvd. to the point where Sunset Blvd. meets the Pacific Ocean; thence southeasterly along the coast line to point of beginning.

4. Chino Area includes all of that portion of Los Angeles, Orange and San Bernardino counties lying east of the eastern boundary of the Hynes-Bellflower District, bounded on the south by Highway No. 18 from Olive to Corona, on the east by a county highway running north from Corona through Norco, Mira Loma to Etiwanda and on the north by Highway No. 66 to the point where it crosses the eastern boundary line of the Hynes-Bellflower District.

5. San Fernando area includes that area embraced by the following: Commencing at the point where State Highway No. 27 (Topanga Canyon Road) meets the Pacific Ocean; thence northerly along said highway through Girard until it intersects Los Angeles City Boundary Line approximately two miles north of Chatsworth; thence northeasterly following said boundary line until it meets the southern boundary of the Angeles National Forest at a point approximately two miles west of Olive View Sanitarium; thence easterly following said Angeles National Forest boundary until it intersects State Highway No. 2, thence southwesterly on State Highway No. 2 to where it intersects Colorado Street in the City of Glendale; thence west to where Colorado Street intersects San Fernando Road; thence southeasterly on San Fernando Road to the intersection of Los Feliz Blvd. and San Fernando Blvd., thence southwesterly on Los Feliz Blvd., to where it intersects Western Ave., thence due south on Western Ave. to where it intersects Sunset Blvd., thence west and southwesterly along Sunset Blvd. to the point where Sunset Blvd. meets the Pacific Ocean; thence westerly following the coast line to the point of beginning.

[F. R. Doc. 44-8201; Filed, June 8, 1944; 10:22 a. m.]

[Region VIII Order G-88 Under 18 (c), Amdt. 1]

FRUITS AND VEGETABLES IN CALIFORNIA

Amendment No. 1 to Order No. G-88 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Adjusted maximum prices for the transportation of certain fruits and vegetables in California by motor carriers other than common carriers.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended of the General Maximum Price Regulation, *It is ordered* That Order No. G-88 under § 1499.1f (c) as amended of the General Maximum Price Regulation be amended in the following particulars:

(a) Appendix A is amended by striking out the column headings "12,000 lbs. or less" "Over 12,000 lbs, but not over 24,000 lbs" and "Over 24,000 lbs.", and substituting therefor the following respective column headings: "Hauling from fields to sheds—any quantity" "Over the road hauling—not over 24,000 lbs." and "Over the road hauling—over 24,000 lbs."

This amendment shall become effective immediately:

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this first day of June 1944.

L. F. GENTNER,
Regional Administrator

[F. R. Doc. 44-8283; Filed, June 8, 1944, 10:19 a. m.]

[Region VIII Order G-94 Under 18 (c)]

COAL IN PASCO AND KENNEWICK, WASH.

Order No. G-94 under § 1499.18 (c) as amended, of the General Maximum Price Regulation. Deliveries of coal in Pasco and Kennewick, Washington, and vicinity.

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) as amended, of the General Maximum Price Regulation, *It is hereby ordered*.

(a) The maximum price established by sections 2 and 3 of the General Maximum Price Regulation, or by any previous order issued pursuant to such regulation or any regulation supplementary thereto, for the service by truckers (other than common carriers) of making deliveries of bituminous and anthracite coal from railway freight cars and distribution yards in the area included in the cities of Pasco and Kennewick, Washington, and within seven miles of the corporate limits of either of said cities, to the coal bins of consumers located in such area, are hereby modified so that the maximum prices therefor shall be as set forth in paragraphs (b) and (c)

(b) Where the making of such deliveries does not involve packing services,

the adjusted maximum price for making such deliveries shall be \$1.50 per ton of 2,000 pounds.

(c) Where delivery into the buyer's coal bin or other storage facility can be effected only by carrying the coal from the trucker's truck in tins, baskets, wheelbarrows, or other like container, the maximum price hereinabove fixed for delivery to the buyer's coal bin may be increased by a packing charge of not to exceed \$1.25 per hour for the actual time reasonably necessary to perform such packing service, but not exceeding in all the sum of \$1.00 per ton, provided such packing charge is separately stated in the trucker's invoice or sales slip accompanying such delivery.

(d) The adjusted maximum prices fixed by this order shall not apply to any person having any interest either in the coal being trucked or in the sale pursuant to which such trucking service is rendered.

(e) This order may be revoked, amended, or corrected at any time.

(f) This order shall become effective May 31, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 24th day of May 1944.

CHARLES R. BAIRD,
Acting Regional Administrator

[F. R. Doc. 44-8286; Filed, June 8, 1944; 10:20 a. m.]

[Region VIII Order G-96 Under 18 (c)]

CEDAR TOW IN SAN FRANCISCO REGION

Order No. G-96 under § 1499.18 (c) as amended of the General Maximum Price Regulation. Adjusted maximum prices for sales of cedar tow by producers.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.18 (c) of the General Maximum Price Regulation, *it is hereby ordered:*

(a) The adjusted maximum prices at which any producer may sell cedar tow to any buyer who takes physical delivery within Region VIII of the Office of Price Administration are established to be as follows:

(1) For bales 17 inches by 22 inches by 42 inches weighing not less than 160 pounds at the time of baling, the maximum price shall be 85¢ per bale f. o. b. car, truck, or other conveyance.

(2) For bales of greater or smaller dimensions than those specified above, the maximum price per bale f. o. b. car, truck or other conveyance shall be 85¢ per bale increased or decreased in proportion to the amount by which the cubic content of the bale is greater or less than 15,708 cubic inches.

(b) "Region VIII" includes the States of California, Washington, Nevada, Oregon except Malheur County, Arizona except those portions of Coconino and Mohave counties lying north of the Colorado River; and the following counties in the State of Idaho: Benewah, Bonner,

Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, and Shoshone.

(c) This order may be amended, revoked, or corrected at any time.

(d) This order shall become effective June 6th 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 1st day of June 1944.

L. F. GENTNER,
Regional Administrator.

[F. R. Doc. 44-8285; Filed, June 8, 1944; 10:20 a. m.]

[Region IX Order G-1 Under 18 (c)]

FISH LIVERS IN ALASKA

Order No. G-1 under § 1499.18 (c) of the General Maximum Price Regulation. Fish livers and viscera sold and delivered in the Territory of Alaska.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator by § 1499.18 (c) of the General Maximum Price Regulation, as amended, it is ordered:

(a) *What this order does.* This order adjusts the maximum prices established by the General Maximum Price Regulation and fixes flat dollars-and-cents prices at which fish livers or viscera may be sold in the Territory of Alaska. On and after June 12, 1944, the date this order takes effect, regardless of any contract or other obligation, no person may sell or deliver any fish livers or viscera, and no person in the course of trade or business may buy or receive any fish livers or viscera, at prices higher than the maximum prices fixed by this order. Lower prices than those fixed may, of course, be charged or paid.

(b) *To what sales the maximum prices apply.* The maximum prices established by this order apply to every person making sales or purchases of fish livers or viscera for which maximum prices are established herein, irrespective of the nature of the seller or buyer and irrespective of whether the fish livers or viscera are sold through an agent of any kind.

(c) *Evasion.* (1) The price limitations set forth in this order shall not be evaded, either by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of, or relating to, fish livers or viscera separately or in combination with any other commodity or service, or by way of any commission, service, transportation, container, packaging or other charge, or discount premium or other privilege, or by tying agreement or other understanding, or otherwise.

(2) Specifically, but not exclusively, the following practices are prohibited:

(i) Falsely or incorrectly invoicing fish livers or viscera.

(ii) Offering, selling, or delivering fish livers or viscera on condition that the purchaser is required to purchase some other commodity or service.

(iii) Charging, paying, billing, or receiving any consideration for or in connection with any service for which a spe-

cific allowance has not been provided in this order.

(d) *Records.* Every seller and buyer subject to this order, after June 12, 1944, shall keep for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, remains in effect, accurate records of each such purchase or sale, showing the date thereof, the name and address of the buyer and of the seller, the price contracted for or received, the quantity and species of fish livers or viscera.

(e) *Containers.* Where it has been the customary practice at the port of entry for the buyer to supply the producer (fisherman) with the cans or other containers used to transport fish livers or viscera from the grounds to the port of entry, such practice may be continued without a compensating reduction in the selling price.

(f) *Definitions and explanations.* When used in this order the term:

"Fish livers" means the unspoiled liver removed from the fish carcass, free from water, ice, and other foreign material and separately packed as to species.

"Viscera" means the internal organs of the fish other than the liver and stomach, removed from the fish carcass, free from water, ice, and other foreign material and separately packed as to species.

(g) *Applicability of the General Maximum Price Regulation.* All the provisions of the General Maximum Price Regulation not inconsistent with this order shall apply to sales covered by this order.

(h) *Maximum prices.* The prices set forth below are the maximum prices for fish livers and viscera of the designated species landed out of the vessel on the pier or wharf at the port of entry. Customary allowances, discounts and other price differentials for a quality or grade of fish liver or viscera not meeting the definitions in paragraph (f) must be observed. The maximum prices fixed by this order include all brokerage commissions or any other customary selling fees, transportation and any other expenses incurred.

Species	Livers, price per pound	Viscera, price per pound
Halibut ¹	\$1.20	\$0.25
Sablefish (Black Cod) ¹	1.05	.25
King Cod.....	2.00	.....
Red Cod (Snapper).....	.75	.....
Skate ¹.....	.10	.....
Dogfish ¹.....	.25	.....
Mudchark ¹.....	.25	.....

¹ Deduct 2¢ per pound when this species of liver or viscera is landed in a port of entry other than Ketchikan, Wrangell or Petersburg.

(i) This order may be revoked or amended by the Regional Administrator or the Price Administrator through the issuance at any time hereafter of any order, price regulation, or amendment, or supplement thereto.

This order shall become effective June 12, 1944.

Note: The reporting and record-keeping provisions of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong., E.O. 9250, 7 F.R. 7871, E.O. 9328; 8 F.R. 4681)

Issued this 5th day of June 1944.

JAMES P. DAVIS,
Regional Administrator.

[F. R. Doc. 44-8282; Filed, June 8, 1944;
10:19 a. m.]

UNITED STATES COAST GUARD.

APPROVAL AND WITHDRAWAL OF APPROVAL OF EQUIPMENT

By virtue of the authority vested in me by R.S. 4405, 4417a, 4426, 4481, 4488, 4491, as amended, 49 Stat. 1544 (46 U.S.C. 375, 391a, 404, 474, 481, 489, 367) and Executive Order 9083, dated February 28, 1942 (7 F.R. 1609) the following approval and withdrawal of approval of equipment are prescribed:

EQUIPMENT APPROVED

DISENGAGING APPARATUS FOR LIFEBOATS

Rottmer type releasing gear, Model R2 (Assembly Dwg. No. 582-1-35, dated 18 May, 1944) (Maximum working load of 9,500 pounds per hook, 19,000 pounds per set), submitted by the Imperial Lifeboat & Davit Co., Inc., Athens, New York.

LIFEBOATS

24' x 8' x 3'8 $\frac{3}{4}$ " metallic oar-propelled (Coast Guard built-in-tank type) lifeboat (436 cu. ft.) (General Arrangement Dwg. No. 5US-935-1, Rev. 1, dated 24 May, 1944), submitted by the Globe American Corp., Kokomo, Ind.

24' x 8' x 3'8 $\frac{3}{4}$ " metallic motor-propelled (Coast Guard built-in-tank type) lifeboat (436 cu. ft. gross) (General Arrangement Dwg. No. 5US-934-1, Rev. 1, dated 24 May, 1944), submitted by the Globe American Corp., Kokomo, Ind.

(NOTE: These listings supersede listings pertaining to these lifeboats, 9 F.R. 5696, published in F.R. 26 May, 1944.)

LINE-THROWING GUN

2 $\frac{1}{2}$ " line-throwing gun, Model "F-B" short barrel (Dwg. No. M-108-B, dated 27 April, 1944), submitted by the Naval Company, 3419 Richmond Street, Philadelphia, Pa.

OIL CLEANSING SOLUTION

Oil Cleansing solution, designated "Bon-Gre" submitted by the Heinecke-Moser Chemical Co., Inc., 207 East 84th St., New York, N. Y.

SEA ANCHOR

Sea anchor, Type 3 x 6 (U. S. Coast Guard Specification and Dwg. No. MMI-562, dated 1 November, 1943), submitted by Paul W. Olson, Sallmaker, San Pedro, California.

APPROVAL WITHDRAWN

LIFE RAFTS

Effective immediately, the approvals of all types of life rafts for ocean and coastwise service issued or made effective prior to March 15, 1943, are hereby withdrawn, and hereafter all new installations and replacements of life rafts on ocean and coastwise vessels shall be of an improved type which received approval on or after March 15, 1943: *Provided*, That these withdrawals of approvals shall not affect any approved life rafts now installed, and in service so long as they are suitable and in good condition.

SEA ANCHORS

Sea anchor, type A-1 (U. S. Coast Guard specification and Dwg. No. MMI-562, dated 1 November, 1943), submitted by Eveready

Canvas Corp., 20 Fulton St., New York, N. Y. (Original approval April 18, 1944—9 F.R. 4126)

Karlisen Sea Anchor No. 10 (Dwg. Plate #1160 and specification dated 1 November, 1943), submitted by Maritime Canvas and Rope Co., 8 State St., New York, N. Y., (Original approval November 19, 1943—8 F.R. 15745)

L. T. CHALKER,
Rear Admiral, U. S. Coast Guard,
Acting Commandant.

[F. R. Doc. 44-8380; Filed, June 9, 1944;
11:49 a. m.]

WAR FOOD ADMINISTRATION.

Office of the Administrator.

CHAIRMEN OF STATE AGRICULTURAL CONSERVATION COMMITTEES

DELEGATION OF AUTHORITY

Delegation of authority to Chairmen of State Agricultural Conservation Committees to requisition and dispose of idle farm machinery, pursuant to the Act of October 16, 1941, as amended.

By virtue of the authority vested in the War Food Administrator by Executive Order No. 8942 (6 F.R. 5909) dated November 19, 1941, Executive Order No. 9138 (7 F.R. 2919) dated April 17, 1942, and Executive Order No. 9334 (8 F.R. 5423) dated April 19, 1943, there is hereby delegated to the chairman of each State Agricultural Conservation Committee the authority to requisition and dispose of any idle farm machinery in such manner as such chairman may determine is necessary for the defense of the United States, in accordance with the provisions of the Act of October 16, 1941, as amended by Title VI of the Second War Powers Act, 1942, and the authority to exercise all powers and functions incidental to such requisitioning and disposition of such farm machinery as are vested in the War Food Administrator by such Executive orders and acts. This delegation of authority shall expire at midnight, December 31, 1944.

The delegation of authority which appeared in the FEDERAL REGISTER on May 28, 1943, entitled "Delegation of authority to Chairmen of State USDA War Boards to requisition and dispose of idle farm machinery pursuant to the Act of October 16, 1941, as amended" (8 F.R. 7120) is hereby revoked.

(55 Stat. 742, 56 Stat. 176, 181, 57 Stat. 258)

Issued this 8th day of June 1944.

WILSON COWEN,
Assistant War Food Administrator

[F. R. Doc. 44-8314; Filed, June 8, 1944;
3:32 p. m.]

WAR PRODUCTION BOARD.

SIMSON BROS. REFINING CORPORATION CONSENT ORDER

Simson Bros. Refining Corporation, a corporation of the State of New York, having its principal place of business at 50 Columbia Street, Newark, New Jersey, is engaged in the business of manufacturing gold jewelry and findings, and was found in an investigation by the War

Production Board to have used over 4,000 oz. of karat gold in excess of its quota for the period April 15 to December 31, 1943, in violation of General Limitation Order L-45. Simson Bros. Refining Corporation admits the excess use as charged by the War Production Board and has consented to the issuance of this order.

Wherefore, upon the agreement and consent of Simson Bros. Refining Corporation and the approval of the Regional Compliance Chief, the Regional Attorney, and the Compliance Commissioner, *It is hereby ordered, That:*

(a) The quota of gold of Simson Bros. Refining Corporation, a corporation of New York, its successors and assigns, shall be reduced to 50% of the quota which it would otherwise be entitled to use during the third and fourth quarters of 1944 and the first and second quarters of 1945, as defined by Limitation Order L-45, unless hereafter specifically authorized in writing by the War Production Board.

(b) Nothing contained in this order shall be deemed to relieve Simson Bros. Refining Corporation, its successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

(c) This order shall take effect on June 8, 1944, and shall expire on June 30, 1945. Issued this 8th day of June 1944.

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

[F. R. Doc. 44-8318; Filed, June 8, 1944;
4:17 p. m.]

WILLIAMSON HOME HEATING COMPANY CONSENT ORDER

O. G. Masteller of Wheeling, West Virginia, is engaged in the business of selling, installing and repairing warm air heating furnaces under the trade name of Williamson Home Heating Company. During the year 1943, O. G. Masteller made numerous sales and deliveries to ultimate consumers of new warm air heating furnaces in violation of General Limitation Order L-79 in that said sales and deliveries of said equipment were made to replace existing useable equipment which was not worn out, damaged beyond repair or destroyed. The aforementioned transactions were violations of General Limitation Order L-79. O. G. Masteller admits the violations and has consented to the issuance of this Order.

Wherefore, upon the agreement and consent of O. G. Masteller, doing business as Williamson Home Heating Company, the Regional Compliance Chief and the Regional Attorney, and upon the approval of the Compliance Commissioner, *It is hereby ordered, That:*

(a) Deliveries of new warm air heating furnaces as defined in General Limitation Order L-79 to O. G. Masteller, doing business as Williamson Home Heating Company, his successors or assigns, shall not be accorded priority over deliveries under any other contract or order, and no preference rating shall be

assigned, applied or extended to such deliveries by means of preference rating orders, preference rating certificates, general preference orders or any other orders or regulations of the War Production Board unless hereafter specifically authorized in writing by the War Production Board.

(b) The provisions of this consent order shall not apply to repair parts for new warm air heating furnaces as defined and governed by the provisions of

General Limitation Order L-79 as amended April 25, 1944.

(c) Nothing contained in this order shall be deemed to relieve O. G. Masteller, individually or doing business as Williamson Home Heating Company, his successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the War Production Board, except insofar as the same may be inconsistent with the provisions hereof.

(d) This order shall take effect on June 8, 1944 and shall expire on July 8, 1944.

Issued this 1st day of June 1944.

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

[F. R. Doc. 44-6319; Filed, June 8, 1944;
4:17 p. m.]

