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TITLE 7—AGRICULTURE

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

[Orange Reg. 185]

PART 933—ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.486 *Orange Regulation 185—*
(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of oranges, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than October 23, 1950. Shipments of oranges, grown in the State of Florida, have been subject to regulation by grades and sizes, pursuant to the amended marketing agreement and order, since September 11, 1950, and will so continue until October 23, 1950; the recommendation and supporting information for continued regulation subsequent to October 22 was promptly submitted to the Department after an open meeting of the

Growers Administrative Committee on October 17; such meeting was held to consider recommendations for regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including the effective time thereof, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter set forth so as to provide for the continued regulation of the handling of oranges; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., October 23, 1950, and ending at 12:01 a. m., e. s. t., November 6, 1950, no handler shall ship:

(i) Any oranges, except Temple oranges, grown in Regulation Area I which grade U. S. No. 2 Bright, U. S. No. 2, U. S. No. 2 Russet, U. S. No. 3, or lower than U. S. No. 3 grade;

(ii) Any oranges, except Temple oranges, grown in Regulation Area II which grade U. S. No. 2 Russet, U. S. No. 3, or lower than U. S. No. 3 grade;

(iii) Any oranges, except Temple oranges, grown in Regulation Area II which grade U. S. No. 2 or U. S. No. 2 Bright unless such oranges (a) are in the same container with oranges which grade at least U. S. No. 1 Russet and (b) are not in excess of 50 percent, by count, of the number of all oranges in such container; or

(iv) Any oranges, except Temple oranges, grown in Regulation Area I or Regulation Area II which are of a size smaller than a size that will pack 252 oranges, packed in accordance with the requirements of a standard pack, in a standard nailed box.

(2) As used in this section, the terms "handler," "ship," "Regulation Area I," "Regulation Area II," and "Growers Administrative Committee" shall each have the same meaning as when used in said amended marketing agreement and or-

(Continued on next page)

CONTENTS

Agriculture Department

See Federal Farm Mortgage Corporation; Production and Marketing Administration.

Alien Property, Office of

Notices:	
Vesting orders, etc.:	
Allianz Lebensversicherungs, A. G.	7114
Camphausen, Florence M.	7111
Damm, Frieda	7113
Fouard, L'Abbe Constant Henri, et al.	7116
Friedinger, Mary	7111
Heyn, John Moritz	7111
Koelle, Erika, and Werner Veit	7112
Krause, Richard	7115
Kuller, Elsa P.	7115
Lohse, Hans and Frieda	7115
Mueller, Anna, et al.	7113
Pressler, Ludwig, et al.	7112
Sterr, Emanuel	7114
Strong, Herbert J., and Paul Neuburger	7115
Unverzagt, Charles	7112

Commerce Department

See International Trade, Office of.

Federal Farm Mortgage Corporation

Notices:	
Kisatchie National Forest; transfer to Forest Service of jurisdiction of surplus forest lands	7057

Federal Power Commission

Notices:	
Hearings, etc.:	
California Electric Power Co.	7060
Michigan-Wisconsin Pipe Line Co.	7062
Mississippi River Fuel Corp (4 documents)	7061, 7062
Tennessee Gas Transmission Co.	7061
United Fuel Gas Co.	7060
Young, L. C.	7061

Federal Trade Commission

Notices:	
Hearings, etc.:	
Bee Jay Products, Inc., et al.	7109
Gramer, Walter W.	7109
Rules and regulations:	
Atlas Putty Co.; cease and desist order	7049



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CONTENTS—Continued

Foreign and Domestic Commerce Bureau	Page
See International Trade, Office of.	
Forest Service	
Kisatchie National Forest; transfer of jurisdiction of surplus forest lands (see Federal Farm Mortgage Corporation).	
Internal Revenue Bureau	
Notices:	
Excess profits tax, relief because of inadequate excess profits credit; allowance during fiscal year ended June 30, 1950.....	7063

CONTENTS—Continued

International Trade, Office of	Page
Rules and regulations:	
Export regulations:	
Licensing policies and related special provisions; aluminum ores and concentrates; lead and manufactures.....	7049
Positive list of commodities and related matters.....	7048
Interstate Commerce Commission	
Notices:	
Applications for relief:	
Grain and grain products from Kansas and Oklahoma.....	7109
Meal, oil cake, to Florida.....	7109
Peanuts from Texas to the West.....	7110
Sugar:	
Louisiana and Texas to Krebs, Okla.....	7110
North Atlantic ports to official territory and Wisconsin.....	7109
Proposed rule making:	
Parcel-post rates, increased, 1950.....	7056
Justice Department	
See Alien Property, Office of.	
Labor Department	
See Wage and Hour Division.	
Post Office Department	
Parcel-post rates, increased, 1950 (see Interstate Commerce Commission).	
Production and Marketing Administration	
Proposed rule making:	
Milk handling in Muskogee, Okla., area.....	7050
Rules and regulations:	
Limitation of shipments:	
California and Arizona; lemons.....	7047
Florida:	
Grapefruit.....	7046
Oranges.....	7045
Tangerines.....	7047
Securities and Exchange Commission	
Notices:	
Hearings, etc.:	
Columbia Gas System, Inc., and Central Kentucky Natural Gas Co.....	7110
Columbia Gas System, Inc., et al.....	7110
Treasury Department	
See Internal Revenue Bureau.	
Wage and Hour Division	
Notices:	
Learner employment certificates; issuance to various industries.....	7058
Rules and regulations:	
Glove industry; employment of learners.....	7050

CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

Title 7	Page
Chapter IX:	
Part 929 (proposed).....	7050
Part 933 (3 documents).....	7045-7047
Part 953.....	7047
Title 15	
Chapter III:	
Part 373.....	7048
Part 399.....	7048
Title 16	
Chapter I:	
Part 3.....	7049
Title 29	
Chapter V:	
Part 522.....	7050

der; and the terms "U. S. No. 1 Russet," "U. S. No. 2 Bright," "U. S. No. 2," "U. S. No. 2 Russet," "U. S. No. 3," "standard pack," "container," and "standard nailed box" shall each have the same meaning as when used in the revised United States Standards for Oranges (7 CFR 51.192; 14 F. R. 6831).

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup. 608c)

Done at Washington, D. C., this 19th day of October 1950.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable
Branch, Production and Mar-
keting Administration.

[F. R. Doc. 50-9343; Filed, Oct. 20, 1950;
8:56 a. m.]

[Grapefruit Reg. 129]

PART 933—ORANGES, GRAPEFRUIT, AND
TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.487 *Grapefruit Regulation 129—*
(a) *Findings* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of grapefruit, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication in the FEDERAL REGISTER (60

Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than October 23, 1950. Shipments of grapefruit grown in the State of Florida, have been subject to regulation by grades and sizes, pursuant to the amended marketing agreement and order, since September 11, 1950, and will so continue until October 23, 1950; the recommendation and supporting information for continued regulation subsequent to October 22 was promptly submitted to the Department after an open meeting of the Growers Administrative Committee on October 17; such meeting was held to consider recommendations for regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including the effective time thereof, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such grapefruit; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter set forth so as to provide for the continued regulation of the handling of grapefruit; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., October 23, 1950, and ending at 12:01 a. m., e. s. t., November 6, 1950, no handler shall ship:

(i) Any grapefruit of any variety, grown in the State of Florida, which do not grade at least U. S. No. 2;

(ii) Any seeded grapefruit other than pink grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 70 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box;

(iii) Any seedless grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 96 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box; or

(iv) Any pink seeded grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 80 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box.

(2) As used in this section, "handler," "variety," "ship," and "Growers Administrative Committee," shall have the same meaning as when used in said amended marketing agreement and order; and "U. S. No. 2," "standard pack," and "stand-

ard nailed box" shall have the same meaning as when used in the revised United States Standards for Grapefruit (7 CFR 51.191; 14 F. R. 6828).

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup. 608c)

Done at Washington, D. C. this 19th day of October 1950.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable
Branch, Production and Mar-
keting Administration.

[F. R. Doc. 50-9344; Filed, Oct. 20, 1950;
8:56 a. m.]

[Tangerine Reg. 98]

PART 933—ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.488 *Tangerine Regulation 98—*

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of tangerines, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than October 23, 1950. The committee held an open meeting on October 17, 1950, to consider recommendations for a regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; information regarding the provisions of the regulation recommended by the committee has been disseminated among shippers of tangerines grown in the State of Florida, and this section, including the effective time thereof, is identical with the recommendation of the committee; it is necessary, in order to effectuate the declared policy of the act, to make this section effective on the

date hereinafter set forth so as to provide for the regulation of the handling of tangerines grown in the State of Florida at the start of this marketing season; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed on or before the effective date hereof.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., October 23, 1950, and ending at 12:01 a. m., e. s. t., November 6, 1950, no handler shall ship:

(i) Any tangerines, grown in the State of Florida, that do not grade at least U. S. No. 2; or

(ii) Any tangerines, grown in the State of Florida, which are of a size smaller than the size that will pack 210 tangerines, packed in accordance with the requirements of a standard pack, in a half-standard box (inside dimensions 9½ x 9½ x 19½ inches; capacity 1,726 cubic inches).

(2) As used in this section, "handler," "ship," and "Growers Administrative Committee" shall have the same meaning as when used in said amended marketing agreement and order; and "U. S. No. 2" and "standard pack" shall have the same meaning as when used in the United States Standards for Tangerines (7 CFR 51.416).

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup. 608c)

Done at Washington, D. C., this 19th day of October 1950.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable
Branch, Production and Mar-
keting Administration.

[F. R. Doc. 50-9345; Filed, Oct. 20, 1950;
8:56 a. m.]

[Lemon Reg. 353]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.460 *Lemon Regulation 353—(a)*

Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 14 F. R. 3612), regulating the handling of lemons grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this

RULES AND REGULATIONS

section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1091 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on October 18, 1950, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., October 22, 1950, and ending at 12:01 a. m., P. s. t., October 29, 1950, is hereby fixed as follows:

- (i) District 1: Unlimited movement;
- (ii) District 2: 200 carloads;
- (iii) District 3: Unlimited movement.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached hereto and made a part hereof by this reference.

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

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup., 608c)

Done at Washington, D. C. this 19th day of October 1950.

[SEAL]

S. R. SMITH,
Director, Fruit and Vegetable
Branch, Production and Mar-
keting Administration.

PRORATE BASE SCHEDULE

DISTRICT NO. 2

Storage date: October 15, 1950

[12:01 a. m. Oct. 22, 1950, to 12:01 a. m.
Nov. 5, 1950]

Handler	Prorate base (percent)
Total	100.000
American Fruit Growers, Inc., Corona	.103
American Fruit Growers, Inc., Fullerton	.063
American Fruit Growers, Inc., Upland	.051
Hazeltine Packing Co.	.324
Ventura Coastal Lemon Co.	3.165
Ventura Pacific Company	2.751
Glendora Lemon Growers Association	1.545
La Verne Lemon Association	.608
La Habra Citrus Association	.579
Yorba Linda Citrus Association	.415
Escondido Lemon Association	1.590
Alta Loma Heights Citrus Association	.288
Etiwanda Citrus Fruit Association	.238
Mountain View Fruit Association	.258
Old Baldy Citrus Association	.677
San Dimas Lemon Association	.969
Upland Lemon Growers Association	5.250
Central Lemon Association	.168
Irvine Citrus Association	.190
Placentia Mutual Orange Association	.258
Corona Citrus Association	.076
Corona Foothill Lemon Co.	1.334
Jameson Company	.746
Arlington Heights Citrus Co.	.322
College Heights Orange & Lemon Association	3.504
Chula Vista Citrus Association	1.035
El Cajon Valley Citrus Association	.014
Escondido Cooperative Citrus Association	.185
Fallbrook Citrus Association	.965
Lemon Grove Citrus Association	.308
Carpinteria Lemon Association	4.152
Carpinteria Mutual Citrus Association	4.619
Goleta Lemon Association	7.128
Johnston Fruit Co.	8.308
North Whittier Heights Citrus Association	.242
San Fernando Heights Lemon Association	1.234
Sierra Madre-Lamanda Citrus Association	1.099
Briggs Lemon Association	2.142
Culbertson Lemon Association	1.854
Fillmore Lemon Association	.845
Oxnard Citrus Association	7.125
Rancho Sespe	.257
Santa Clara Lemon Association	4.031
Santa Paula Citrus Fruit Association	2.101
Saticoy Lemon Association	5.241
Seaboard Lemon Association	5.839
Somis Lemon Association	4.138
Ventura Citrus Association	1.779
Ventura County Citrus Association	.003
Limoneira Co.	2.233
Teague-McKevett Association	.645
East Whittier Citrus Association	.388
Leffingwell Rancho Lemon Association	.382
Murphy Ranch Co.	.751
Whittier Citrus Association	.169
Chula Vista Mutual Lemon Association	.627
Index Mutual Association	.141
La Verne Co-operative Citrus Association	1.496
Orange Belt Fruit Distributors	.291
Ventura County Orange & Lemon Association	2.640
Whittier Mutual Orange & Lemon Association	.120

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 2—Continued

Handler	Prorate base (percent)
Evans Bros. Packing Co.	0.000
Lorbeer, Carroll W. Co.	.000
San Antonio Orchard Co.	.003
Sweet, L. G.	.000

[F. R. Doc. 50-9368; Filed, Oct. 20, 1950
8:57 a. m.]

TITLE 15—COMMERCE AND FOREIGN TRADE

Chapter III—Bureau of Foreign and Domestic Commerce, Department of Commerce

Subchapter C—Office of International Trade

[5th Gen. Rev. of Export Regs., Amdt. 21]

PART 373—LICENSING POLICIES AND RELATED SPECIAL PROVISIONS

ALUMINUM ORES AND CONCENTRATES; LEAD AND MANUFACTURES

Paragraph (e) (2) *Commodities of § 373.11 Special provisions for ferrous or nonferrous commodities, including ores, concentrates, or unrefined products and paragraph (b) Commodities of § 373.16 Special provisions for certain commodities: evidence of availability are each amended by deleting therefrom the following commodities:*

Commodity	Schedule B No.
Aluminum ores and concentrates: bauxite concentrates, alumina included	629500
Lead and manufactures	650406-651598

(Sec. 3, 63 Stat. 7; 50 U. S. C. App. Sup., 2023. E. O. 9630, Sept. 27, 1945, 10 F. R. 12245, 3 CFR, 1945 Supp.; E. O. 9919, Jan. 3, 1948, 13 F. R. 59, 3 CFR, 1948 Supp.)

This amendment shall become effective as of October 6, 1950.

R. C. MILLER,

Director,

Office of International Trade.

[F. R. Doc. 50-9293; Filed, Oct. 20, 1950;
8:45 a. m.]

[5th Gen. Rev. of Export Regs., Amdt.
P. L. 20]

PART 399—POSITIVE LIST OF COMMODITIES AND RELATED MATTERS

MISCELLANEOUS AMENDMENTS

Section 399.1 Appendix A—*Positive List of Commodities* is amended in the following particulars:

1. Certain entries on the Positive List are revised by amending and changing the commodity descriptions and Schedule B numbers thereof, as set forth below. The changes in Schedule B numbers conform with Census Bulletin P. B. 169 B-I and II issued by the Bureau of the Census September 21, 1950.

¹This amendment was published as subject I of Current Export Bulletin No. 589 dated October 12, 1950.

²This amendment was published in Current Export Bulletin No. 589 dated October 12, 1950.

Dept. of Commerce Schedule B No.	Commodity	Unit	Processing code and related commodity group	GLV dollar value limits	Validated license required
206400	Rubber (natural, allied gums, and synthetics) and manufactures: Pneumatic tires and casings: Industrial casings, all sizes with 12.00 cross section and over; all sizes of 10.00 to, but not including 12.00 cross section with 14-ply rating and over; and all sizes of 7.00 to, but not including, 10.00 cross section with 12-ply rating and over. ¹	No....	RUBR 10	100	RO
206530	Inner tubes: Truck and bus, puncture or bullet seal; and multiple chamber; and all sizes of 12.00 cross section and over; and all 9.00-13, 9.00-16 and 10.50-16. ²	No....	RUBR 10	100	RO
206530	Other truck and bus inner tubes; all sizes 7.50 and over cross section.	No....	RUBR 9	100	R
206570	Off-the-road and industrial inner tubes (except farm tractor and implement), puncture or bullet seal; and multiple chamber; and all sizes of 12.00 cross section and over; and all 9.00-13, 9.00-16, and 10.50-16.	No....	RUBR 10	100	RO
206570	Other off-the-road and industrial inner tubes (except farm tractor and implement), all sizes 7.50 cross section and over.	No....	RUBR 9	100	R
206570	Farm tractor and implement inner tubes with 7.00 cross section and over.	No....	RUBR 9	100	R
501620	Petroleum and products: Refined oils: Aviation motor fuels, under 100, not under 90 octane number (bbl. of 42 gal.).	Bbl....	PETR 1	25	RO
501640	Aviation motor fuels, under 90 octane number (bbl. of 42 gal.).	Bbl....	PETR 1	25	RO
820920	Chemical specialties: Jet fuels, all types (bbl. of 42 gal.).	Bbl....	PETR 1	25	RO

¹ By this amendment all sizes of industrial casings 10.00 to, but not including 12.00 with less than 14-ply rating are changed from RO to R commodities.

² Formerly 206510.

³ By this amendment all truck and bus inner tubes, sizes 9.00-13, 9.00-16 and 10.50-16 are changed from R to RO commodities.

⁴ Formerly 206550.

⁵ Formerly 501650.

⁶ This GLV dollar-value limit is applicable to all Country Group R and Country Group O destinations, except those in Subgroup A, Hong Kong, Macao, and Mexico. The GLV dollar-value limit for shipments to Mexico is \$1,000.

⁷ Formerly 502700.

2. The entries on the Positive List for (1) rock drill bits, detachable, when containing diamonds and (2) other oil-well drilling equipment, tools, and parts Schedule B No. 734240, are revised by reducing the GLV dollar-value limit for the former entry "other oil-well drilling equipment, tools, and parts" from \$100 to "None" and by combining and amending the commodity descriptions, as follows:

Dept. of Commerce Schedule B No.	Commodity	Unit	Processing code and related commodity group	GLV dollar value limits	Validated license required
734240	Mining, well, and pumping machinery: Petroleum field and refining equipment, and parts: Oil and gas well drilling equipment, tools and parts.	-----	CONS	None	RO

Shipments of any commodities removed from general license to Country Group O destinations, or whose GLV dollar-value limits were reduced, as a result of the changes set forth above which were on dock, on lighter, laden aboard an exporting carrier, or in transit to a port of exit pursuant to actual orders for export prior to the effective date of this amendment may be exported under the previous general license provisions.

(Sec. 3, 63 Stat. 7; 50 U. S. C. App. Sup. 2023; E. O. 9630, Sept. 27, 1945, 10 F. R. 12245, 3 CFR, 1945 Supp.; E. O. 9919, Jan. 3, 1948, 13 F. R. 59, 3 CFR, 1948 Supp.)

This amendment shall become effective as of October 12, 1950.

R. C. MILLER,
Director,

Office of International Trade.

[F. R. Doc. 50-9294; Filed, Oct. 20, 1950;
8:45 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5751]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

ATLAS PUTTY CO.

Subpart—Misbranding or mislabeling:
§ 3.1185 Composition. Subpart—Using misleading name—Goods: § 3.2280 Composition. In connection with the offering for sale, sale and distribution of putty in commerce, (1) using the words "Pure Linseed Oil Putty," or any other words of similar import, to designate or describe putty whose oil content is not linseed oil exclusively; or, (2) representing in any manner, directly or by implication, that the oil content of respondents' products is linseed oil exclusively, when such is not the fact; prohibited, subject to the provision, however, that in the case of putty which contains both linseed oil

and other oils, the order shall not be construed as prohibiting respondents from referring to such linseed oil content, provided the presence of such other oils is clearly disclosed in connection with the reference to the linseed oil content.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Harry Sussman et al., trading as Atlas Putty Company, Docket 5751, Sept. 1, 1950]

In the Matter of Harry Sussman et al., Trading as Atlas Putty Company

This proceeding was heard by William L. Pack, trial examiner theretofore designated by the Federal Trade Commission for that purpose, upon the complaint of the Commission, the answer of the respondents, testimony and other evidence in support of and in opposition to the allegations of the complaint introduced before the above named trial examiner, which were theretofore duly recorded and filed in the office of the Commission.

Thereafter the proceeding regularly came on for final consideration by said trial examiner on the complaint, the answer thereto, and other evidence; and said trial examiner, having duly considered the record in said cause and having found that said proceeding was in the interest of the public, made his initial decision, comprising certain findings as to the facts, and conclusion drawn therefrom, and order to cease and desist.

No appeal having been filed from said initial decision of said trial examiner as provided for in Rule XXII, nor any other action taken as thereby provided to prevent said initial decision becoming the decision of the Commission thirty days from service thereof upon the parties, said initial decision, including said order to cease and desist, accordingly, under the provisions of said Rule XXII, became the decision of the Commission on September 1, 1950.

The said order to cease and desist is as follows:

It is ordered, That the respondents, Harry Sussman and Michael Schnitzer, individually and trading as Atlas Putty Company, or trading under any other name, and their representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution of putty in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Using the words "Pure Linseed Oil Putty," or any other words of similar import, to designate or describe putty whose oil content is not linseed oil exclusively.

2. Representing in any manner, directly or by implication, that the oil content of respondents' products is linseed oil exclusively, when such is not the fact.

In the case of putty which contains both linseed oil and other oils, this order shall not be construed as prohibiting respondents from referring to such linseed oil content, provided the presence

of such other oils is clearly disclosed in connection with the reference to the linseed oil content.

By "Decision of the Commission and Order to File Report of Compliance," Docket 5751, September 1, 1950, which announced fruition of said initial decision, report of compliance with the order was required as follows:

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

Issued: September 1, 1950.

By the Commission.

[SEAL] D. C. DANIEL,
Secretary.

[F. R. Doc. 50-9316; Filed, Oct. 20, 1950;
8:48 a. m.]

TITLE 29—LABOR

Chapter V—Wage and Hour Division, Department of Labor

PART 522—EMPLOYMENT OF LEARNERS GLOVE INDUSTRY

On October 13, 1950, the Administrator published in the FEDERAL REGISTER (15

F. R. 6888) an order revising the regulations governing employment of learners in the glove industry at wages lower than the minimum wage established in section 6 of the Fair Labor Standards Act of 1938, as amended.

In § 522.226 (a) of such regulations, the word "normal" was inadvertently omitted before the words "labor turnover".

The last paragraph of the order amended all outstanding certificates which have been issued since July 25, 1950, authorizing the employment of learners at subminimum wage rates to conform with the revised regulations. Through an inadvertence this order also extended the expiration date of each outstanding certificate to one year from the date of its issuance. Inasmuch as it may not be necessary, in order to prevent curtailment of opportunities for employment, to extend some certificates for a full year, the order must be amended to permit extension of such certificates for a shorter period of time.

Accordingly, pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended (sec. 14, 52 Stat. 1068; 29 U. S. C. 214), the following amendments are made in the Administrator's order of October 10, 1950, published in the

FEDERAL REGISTER on October 13, 1950 (15 F. R. 6888):

1. The last paragraph is amended to read as follows:

In order to prevent curtailment of opportunities for employment, effective October 25, 1950, all certificates which have been issued since July 25, 1950, and which are currently in effect authorizing employment of learners in the glove industry at subminimum wage rates are amended to conform with the terms and conditions of the regulations contained in §§ 522.220 to 522.231; and the expiration date of each such certificate is extended to one year from the date of its issuance, except where the employer to whom the certificate has been issued is otherwise notified.

2. Section 522.226 (a) is amended by inserting the word "normal" between the words "meet" and "labor".

(Sec. 14, 52 Stat. 1068; 29 U. S. C. 214)

Signed at Washington, D. C., this 18th day of October, 1950.

WM. R. MCCOMB,
Administrator, Wage and Hour
and Public Contracts Divi-
sions.

[F. R. Doc. 50-9334; Filed, Oct. 20, 1950;
8:51 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 929]

[Docket No. AO228]

HANDLING OF MILK IN MUSKOGEE, OKLAHOMA, MARKETING AREA

NOTICE OF HEARING ON PROPOSED MARKETING AGREEMENT AND ORDER

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of a public hearing to be held at Muskogee County Courthouse, Muskogee, Oklahoma, beginning at 1:00 p. m., c. s. t., November 6, 1950. This public hearing is for the purpose of receiving evidence with respect to a proposed marketing agreement and order, regulating the handling of milk in the Muskogee, Oklahoma, marketing area the provisions of which are hereinafter set forth, and any modifications thereof. The proposed marketing agreement and order have not received the approval of the Secretary of Agriculture, and at the hearing evidence will be received relative to all aspects of the marketing conditions which are dealt with by the proposed marketing agreement and order and any modification

thereof. The provisions of the proposals for a marketing agreement and order, heretofore filed with the undersigned, are as follows:

Marketing agreement and order proposed by the Muskogee Dairy Farmers Association, Incorporated, Muskogee, Oklahoma:

DEFINITIONS

§ 929.1 *Act.* "Act" means Public Act No. 10, 73d Congress, as amended, and as re-enacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.).

§ 929.2 *Secretary.* "Secretary" means the Secretary of Agriculture or other officer or employee of the United States authorized to exercise the powers or to perform the duties of the said Secretary of Agriculture.

§ 929.3 *Department.* "Department" means the United States Department of Agriculture or such other Federal agency authorized to perform the price reporting functions specified herein.

§ 929.4 *Person.* "Person" means any individual, partnership, corporation, association, or any other business unit.

§ 929.5 *Cooperative association.* "Cooperative association" means any cooperative marketing association of producers which the Secretary determines, after application by the association:

(a) To be qualified under the provisions of the Act of Congress of February

18, 1922, as amended, known as the "Capper-Volstead Act"; and,

(b) To have full authority in the sale of milk of its members and to be engaged in making collective sales or marketing milk or its products for its members.

§ 929.6 *Muskogee, Oklahoma, marketing area.* "Muskogee, Oklahoma, marketing area," hereinafter called the marketing area, means all territory within the city limits of Muskogee, Muskogee County, Oklahoma, and townships Harris and Darling in Muskogee County, Oklahoma.

§ 929.7 *Approved plant.* "Approved plant" means:

(a) A milk plant approved by any health authority having jurisdiction in the marketing area from which milk, skim milk, buttermilk, flavored milk, flavored milk drinks, or cream are disposed of for fluid consumption in the marketing area on wholesale or retail routes (including plant stores); or,

(b) A milk plant approved by any health authority having jurisdiction in the marketing area which receives milk from producers, as herein defined, and which serves as a receiving station for a plant specified in paragraph (a) of this section.

§ 929.8 *Unapproved plant.* "Unapproved plant" means any milk processing or distributing plant which is not an approved plant.

§ 929.9 Handler. "Handler" means:

- (a) Any person in his capacity as the operator of an approved plant; or
- (b) Any cooperative association with respect to the milk of any producer which it causes to be diverted to an unapproved plant for the account of such cooperative association.

§ 929.10 Producer. "Producer" means any person, other than a producer-handler, who produces milk which is received at an approved plant: *Provided*, That such milk is produced under a dairy farm permit or rating issued by any health authority having jurisdiction in the marketing area for the production of milk to be disposed of for consumption as Grade A milk. This definition shall include any such person who is regularly classified as a producer but whose milk is caused to be diverted by a handler to an unapproved plant, and milk so diverted shall be deemed to have been received at an approved plant by the handler who causes it to be diverted. This definition shall not include a person with respect to milk produced by him which is received at a plant operated by a handler who is subject to another Federal marketing order and who is partially exempt from the provisions of this order pursuant to § 929.61.

§ 929.11 Producer milk. "Producer milk" means all skim milk and butterfat in milk produced by a producer which is purchased or received by a handler either directly from producers or from other handlers, and as tested by the market administrator or his agent for nonmember producers and by a cooperative association for its member producers under such terms and conditions as the market administrator may prescribe.

§ 929.12 Other source milk. "Other source milk" means all milk and butterfat other than that contained in producer milk.

§ 929.13 Producer-handler. "Producer-handler" means any person who produces milk and operates an approved plant, but who receives no milk from producers.

MARKET ADMINISTRATOR

§ 929.20 Designation. The agency for the administration hereof shall be a market administrator, selected by the Secretary, who shall be entitled to such compensation as may be determined by, and shall be subject to removal at the discretion of, the Secretary.

§ 929.21 Powers. The market administrator shall have the following powers with respect to this order:

- (a) To administer its terms and provisions;
- (b) To receive, investigate, and report to the Secretary complaints of violations;
- (c) To make rules and regulations to effectuate its terms and provisions; and
- (d) To recommend amendments to the Secretary.

§ 929.22 Duties. The market administrator shall perform all duties necessary to administer the terms and provisions of this order, including but not limited to the following:

(a) Within 30 days following the date on which he enters upon his duties, or such lesser period as may be prescribed by the Secretary, execute and deliver to the Secretary a bond effective as of the date on which he enters upon such duties and conditioned upon the faithful performance of such duties, in an amount and with surety thereon satisfactory to the Secretary;

(b) Employ and fix the compensation of such persons as may be necessary to enable him to administer its terms and provisions;

(c) Obtain a bond in reasonable amount and with reasonable surety thereon covering each employee who handles funds entrusted to the market administrator;

(d) Pay out of funds provided by § 929.88 the cost of his bond and of the bonds of his employees, his own compensation, and all other expenses (except those incurred under § 929.87) necessarily incurred by him in the maintenance and functioning of his office and in the performance of his duties;

(e) Keep such books and records as will clearly reflect the transactions provided for herein, and upon request by the Secretary, surrender the same to such other person as the Secretary may designate;

(f) Submit his books and records to examination by the Secretary and furnish such information and reports as may be requested by the Secretary;

(g) Audit all reports and payments by each handler by inspection of such handler's records and of the records of any other handler or person upon whose utilization the classification of skim milk or butterfat for such handler depends;

(h) Publicly announce, at his discretion, by posting in a conspicuous place in his office and by such other means as he deems appropriate, the name of any person who, within 10 days after the day upon which he is required to perform such acts, has not:

(1) Made reports pursuant to §§ 929.30 to 929.32, inclusive.

(2) Maintained adequate records and facilities pursuant to § 929.33; or

(3) Made payments pursuant to §§ 929.80 to 929.88, inclusive;

(i) On or before the 12th day after the end of each month, report to each cooperative association which so requests the amount and class utilization of milk caused to be delivered by such cooperative association, either directly or from producers who are members of such cooperative association, to each handler to whom the cooperative association sells milk. For the purpose of this report, the milk caused to be so delivered by a cooperative association shall be prorated to each class in the proportion that the total receipts of producer milk by such handler were used in each class;

(j) Publicly announce by posting in a conspicuous place in his office and by such other means as he deems appropriate the prices determined for each month as follows:

(1) On or before the 5th day of each month the minimum prices for Class I

milk pursuant to § 929.51 (a) and the Class I butterfat differential pursuant to § 929.52 (a), both for the current month; and the minimum price for Class II milk pursuant to § 929.51 (b) and the Class II butterfat differential pursuant to § 929.52 (b), both for the preceding month; and

(2) On or before the 12th day of each month, the uniform prices computed pursuant to § 929.71 and the butterfat differential computed pursuant to § 929.82, both applicable to milk delivered during the preceding month; and

(k) Prepare and disseminate to the public such statistics and information as he deems advisable and as do not reveal confidential information.

(l) Furnish to a cooperative association for its members the data furnished pursuant to § 929.30 (a).

(m) The market administrator, in order to insure the payments by handlers required under the provisions of § 929.80 of this order, shall require all handlers subject to the order to post a bond in an amount not exceeding twice the estimated amount of the payments to be made to producers for any delivery period and require such sureties on said bond as will satisfy the market administrator.

REPORTS, RECORDS, AND FACILITIES

§ 929.30 Reports of receipts and utilization. On or before the 7th day after the end of each month, each handler, except a producer-handler, shall report to the market administrator in the detail and on forms prescribed by the market administrator as follows:

(a) The quantities of skim milk and butterfat contained in milk received from each producer;

(b) The quantities of skim milk and butterfat contained in (or used in the production of) receipts from other handlers;

(c) The quantities of skim milk and butterfat contained in receipts of other source milk (except Class II products disposed of in the form in which received without further processing or packaging by the handler);

(d) The utilization of all skim milk and butterfat required to be reported pursuant to this section;

(e) The disposition of Class I products on routes wholly outside the marketing area; and

(f) Such other information with respect to receipts and utilization as the market administrator may prescribe.

§ 929.31 Payroll reports. On or before the 20th day of each month, each handler shall submit to the market administrator his producer payroll for deliveries of the preceding month which shall show:

(a) The total pounds of milk received from each producer and cooperative association and the total pounds of butterfat contained in such milk;

(b) The amount of payment to each producer and cooperative association; and

(c) The nature and amount of any deductions or charges involved in such payments.

§ 929.32 *Other reports.* (a) Each producer-handler shall make reports to the market administrator at such time and in such manner as the market administrator may prescribe.

(b) Each handler who causes milk to be diverted to an unapproved plant shall, prior to such diversion, report to the market administrator and to the cooperative association of which such producer is a member, of his intention to divert such milk, the proposed date or dates of such diversion, and the plant to which such milk is to be diverted.

§ 929.33 *Records and facilities.* Each handler shall maintain and make available to the market administrator or to his representative during the usual hours of business such accounts and records of his operations and such facilities as are necessary for the market administrator to verify or establish the correct data with respect to:

(a) The receipts and utilization of all receipts of producer milk and other source milk;

(b) The weights and tests for butterfat and other content of all milk, skim milk, cream and milk products handled;

(c) Payments to producers and cooperative associations; and

(d) The pounds of skim milk and butterfat contained in or represented by all milk, skim milk, cream and milk products on hand at the beginning and end of each month.

§ 929.34 *Retention of records.* All books and records required under this order to be made available to the market administrator shall be retained by the handler for a period of three years to begin at the end of the month to which such books and records pertain: *Provided*, That if, within such three-year period, the market administrator notifies the handler in writing that the retention of such books and records, or of specified books and records, is necessary in connection with a proceeding under section 8c (15) (A) of the act or a court action specified in such notice, the handler shall retain such books and records, or specified books and records, until further written notification from the market administrator. In either case, the market administrator shall give further written notification to the handler promptly, upon the termination of the litigation or when the records are no longer necessary in connection therewith.

CLASSIFICATION

§ 929.40 *Skim milk and butterfat to be classified.* All skim milk and butterfat received within the month by a handler and which is required to be reported pursuant to § 929.30 shall be classified by the market administrator pursuant to the provisions of §§ 929.41 to 929.46, inclusive.

§ 929.41 *Classes of utilization.* Subject to the conditions set forth in §§ 929.43 and 929.44, the classes of utilization shall be as follows:

(a) Class I milk shall be all skim milk (including reconstituted skim milk) and butterfat disposed of in the form of milk, skim milk, buttermilk, flavored milk drinks, cream, cultured sour cream,

aerated products containing milk or cream, cottage cheese, any mixture (except bulk ice cream mix) of cream and milk or skim milk, and all skim milk and butterfat not specifically accounted for under paragraph (b) of this section; and any other product containing skim milk or butterfat not specifically accounted for in paragraph (b) of this section which the health regulations shall now or hereafter require to be made from Grade A milk.

(b) Class II milk shall be all skim milk and butterfat:

(1) Used to produce any product other than those specified in paragraph (a) of this section;

(2) Disposed of for livestock feed;

(3) In shrinkage up to 1 percent of receipts from producers;

(4) In shrinkage of other source milk; and

(5) In inventory variations of milk, skim milk and cream.

§ 929.42 *Shrinkage.* The market administrator shall allocate shrinkage over a handler's receipts as follows:

(a) Compute the total shrinkage of skim milk and butterfat for each handler; and

(b) Prorate the resulting amounts between the receipts of skim milk and butterfat in producer milk and in other source milk.

§ 929.43 *Responsibility of handlers and reclassification of milk.* (a) All skim milk and butterfat shall be Class I milk unless the handler who first receives such skim milk or butterfat can prove to the market administrator that such skim milk or butterfat should be classified otherwise.

(b) Any skim milk or butterfat (except that transferred to a producer-handler) shall be reclassified if verification by the market administrator discloses that the original classification was incorrect.

§ 929.44 *Transfers.* Skim milk or butterfat disposed of by a handler either by transfer or diversion shall be classified:

(a) As Class I milk if transferred or diverted in the form of milk, skim milk, or cream, to the approved plant of another handler (except a producer-handler) unless utilization in Class II is mutually indicated in writing to the market administrator by both handlers on or before the 7th day after the end of the month within which such transaction occurred: *Provided*, That the skim milk or butterfat so assigned to Class II shall be limited to the amount thereof remaining in Class II in the plant of the transferee-handler after the subtraction of other source milk pursuant to § 929.46 and any additional amounts of such skim milk or butterfat shall be assigned to Class I: *And provided further*, That if either or both handlers have received other source milk or butterfat so transferred or diverted shall be classified at both plants so as to allocate the greatest possible Class I utilization to producer milk.

(b) As Class I milk if transferred or diverted to a producer-handler in the form of milk, skim milk or cream.

(c) As Class I milk if transferred or diverted in the form of milk or skim milk to an unapproved plant located more than 150 miles from the approved plant by the shortest highway distance as determined by the market administrator.

(d) As Class I milk if transferred in the form of cream under Grade A certification to an unapproved plant located more than 150 miles from the marketing area, and as Class II milk if so transferred without Grade A certification.

(e) (1) As Class I milk if transferred or delivered in the form of milk, skim milk or cream to an unapproved plant located not more than 150 miles from the approved plant, and from which fluid milk is disposed of on wholesale or retail routes unless all the following conditions are met:

(i) The market administrator is permitted to audit the records of such unapproved plant; and

(ii) Such unapproved plant receives milk from dairy farmers who the market administrator determines constitute its regular source of supply for Class I milk.

(2) If these conditions are met, the market administrator shall classify such milk as reported by the handler subject to verification as follows:

(i) Determine the use of all skim milk and butterfat at such unapproved plant; and

(ii) Allocate the skim milk and butterfat so transferred or diverted to the highest use classification remaining after subtracting in series beginning with the highest use classification, the skim milk and butterfat in milk received at the unapproved plant direct from dairy farmers.

(f) As Class II milk if transferred or diverted in the form of milk, skim milk or cream to an unapproved plant located not more than 150 miles from the approved plant and from which fluid milk is not disposed of on wholesale or retail routes.

§ 929.45 *Computation of the skim milk and butterfat in each class.* For each month, the market administrator shall correct for mathematical and for other obvious errors the monthly report submitted by each handler and shall compute the pounds of skim milk and butterfat in Class I milk and Class II milk for such handler.

§ 929.46 *Allocation of skim milk and butterfat classified.* After making the computations pursuant to § 929.45, the market administrator shall determine the classification of milk received from producers as follows:

(a) Skim milk shall be allocated in the following manner:

(1) Subtract from the total pounds of skim milk in Class II the pounds of skim milk determined pursuant to § 929.41 (b) (3);

(2) Subtract from the remaining pounds of skim milk in Class II the pounds of skim milk in other source milk: *Provided*, That if the receipts of skim milk in other source milk are greater than the remaining pounds of skim milk in Class II, an amount equal to the difference shall be subtracted from the pounds of skim milk in Class I;

(3) Subtract from the remaining pounds of skim milk in each class the skim milk received from other handlers according to its classification as determined pursuant to § 929.44 (a);

(4) Add to the remaining pounds of skim milk in Class II the pounds of skim milk subtracted pursuant to subparagraph (1) of this paragraph; and

(5) If the remaining pounds of skim milk in both classes exceed the pounds of skim milk received from producers, subtract such excess from the remaining pounds of skim milk in series beginning with Class II milk. Any amount so subtracted shall be called "overage."

(b) Butterfat shall be allocated in accordance with the same procedure outlined for skim milk in paragraph (a) of this section.

(c) Determine the weighted average butterfat content of Class I and Class II milk computed pursuant to paragraphs (a) and (b) of this section.

MINIMUM PRICES

§ 929.50 *Basic formula price to be used in determining Class I prices.* The basic formula price to be used in determining the price per hundredweight of Class I milk shall be the highest of the prices computed pursuant to paragraphs (a) and (b) of this section and § 929.51 (b) for the preceding month.

(a) The average of the basic or field prices per hundredweight reported to have been paid or to be paid for milk of 3.5 percent butterfat content received from farmers during the month at the following plants or places for which prices have been reported to the market administrator or to the Department, divided by 3.5 and multiplied by 4.0:

Present Operator and Location

Borden Co., Mount Pleasant, Mich.
Carnation Co., Sparta, Mich.
Pet Milk Co., Hudson, Mich.
Pet Milk Co., Wayland, Mich.
Pet Milk Co., Coopersville, Mich.
Borden Co., Greenville, Wis.
Borden Co., Black Creek, Wis.
Borden Co., Orfordville, Wis.
Borden Co., New London, Wis.
Carnation Co., Chilton, Wis.
Carnation Co., Berlin, Wis.
Carnation Co., Richland Center, Wis.
Carnation Co., Oconomowoc, Wis.
Carnation Co., Jefferson, Wis.
Pet Milk Co., New Glarus, Wis.
Pet Milk Co., Belleville, Wis.
White House Milk Co., Manitowoc, Wis.
White House Milk Co., West Bend, Wis.

(b) The price per hundredweight computed by the market administrator of pursuant to subparagraphs (1) and (2) of this paragraph:

(1) From the simple average as computed by the market administrator of the daily wholesale selling prices (using the midpoint of any price range as one price) per pound of Grade A (92-score) bulk creamery butter per pound at Chicago, as reported by the Department during the month, subtract 3 cents, add 20 percent thereof, and multiply by 4.0.

(2) From the simple average as computed by the market administrator of the weighted averages of carlot prices per pound for nonfat dry milk solids, spray and roller process, respectively, for hu-

man consumption, f. o. b. manufacturing plants in the Chicago area as published for the period from the 26th day of the preceding month through the 25th day of the current month by the Department, deduct 5.5 cents, multiply by 8.5 and then multiply by 0.96.

§ 929.51 *Class prices.* Subject to the provisions of §§ 929.52 and 929.53, the minimum prices per hundredweight to be paid by each handler for milk received at his plant from producers during the month shall be as follows:

(a) *Class I milk.* The basic formula price plus \$1.25 during the months of April, May, and June, and plus \$1.65 during all other months: *Provided*, That for each of the months of October, November, December, and January, such price shall not be less than that for the preceding month, and that for each of the months of April, May, and June, such price shall not be more than that for the preceding month.

(b) *Class II milk.* The average of the basic field prices reported to have been paid or to be paid for ungraded milk of 4.0 percent butterfat content received from farmers during the month at the following plants or places for which prices have been reported to the market administrator or to the Department:

Present Operator and Location

American Foods Co., Miami, Okla.
Hawk Dairies, Tulsa, Okla.
Page Milk Co., Coffeyville, Kans.
Pet Milk Co., Siloam Springs, Ark.

§ 929.52 *Butterfat differentials to handlers.* If the average butterfat content of the milk of any handler allocated to any class pursuant to § 929.45 is more or less than 4.0 percent, there shall be added to the respective class price, computed pursuant to § 929.51, for each one-tenth of 1 percent that the average butterfat content of such milk is above 4.0 percent or subtracted for each one-tenth of 1 percent that such average butterfat content is below 4.0 percent an amount equal to the butterfat differential computed by multiplying the simple average, as computed by the market administrator, of the daily wholesale selling price per pound (using the midpoint of any price range as one price) of Grade A (92-score) bulk creamery butter at Chicago as reported by the Department during the preceding month by the applicable factor listed below and dividing the result by 10:

- (a) *Class I milk.* Multiply by 1.25;
- (b) *Class II milk.* Multiply by 1.15.

§ 929.53 *Location adjustment credit to handlers.* For that portion of milk which:

(a) Is received directly from producers at an approved plant described in § 929.7 (b) or at a receiving platform, either of which is located more than 50 miles from the City Hall in Muskogee by the shortest hard-surfaced highway distance, as determined by the market administrator; and

(b) Is moved to an approved plant in the marketing area in the form of milk, skim milk, or cream, the prices specified in § 929.51 shall be subject to a location adjustment credit to the handler, computed as follows:

Distance from the City Hall in Muskogee:	Cents per hundredweight
50 to 75 miles.....	17
75.1 to 100 miles.....	19
100.1 miles or over.....	21

APPLICATION OF PROVISIONS

§ 929.60 *Producer-handlers.* Sections 929.40 to 929.46, 929.50 to 929.53, 929.70 to 929.71, 929.80 to 929.89 and 929.90 to 929.92, shall not apply to a producer-handler.

§ 929.61 *Handlers subject to other orders.* In the case of any handler who the Secretary determines disposes of a greater portion of his milk as Class I milk in another marketing area regulated by another milk marketing agreement or order issued pursuant to the act, the provisions of this order shall not apply except as follows:

(a) The handler shall with respect to his total receipts of skim milk and butterfat make reports to the market administrator at such time and in such manner as the market administrator may require and allow verification of such reports by the market administrator.

(b) If the price which such handler is required to pay under the other Federal order to which he is subject for skim milk and butterfat which would be classified as Class I milk under this order is less than the price provided by this order, such handler shall pay to the market administrator for deposit into the producer-settlement fund (with respect to all skim milk and butterfat disposed of as Class I milk within the marketing area) an amount equal to the difference between the value of such skim milk or butterfat as computed pursuant to this order and its value as determined pursuant to the other order to which he is subject.

§ 929.62 *Use of prior records for establishment of initial bases.* The market administrator is hereby authorized, empowered and directed to make an administrative determination from the records of the handlers in this marketing area and the producers association in this marketing area of the daily base and monthly base of all producers on the market, if necessary, in order to effect the provisions of § 929.91 of this order during the first year of its operation.

§ 929.63 *Other source milk.* For any other source skim milk or butterfat subtracted from Class I pursuant to the provisions of § 929.46 the market administrator in determining the net pool obligation of the handler pursuant to this order shall add an amount equal to the difference between the value of such skim milk and butterfat at the Class I and at the Class II price, unless such handler can prove to the satisfaction of the market administrator that such skim milk and butterfat were utilized only to the extent that producer milk was not available.

DETERMINATION OF UNIFORM PRICE

§ 929.70 *Computation of value of milk.* The value of milk received during each month by each handler from producers shall be a sum of money computed by the market administrator by

multiplying the pounds of such milk in each class by the applicable class prices, adding together the resulting amounts and deducting therefrom the values of all location adjustments computed at the applicable rates set forth in § 929.53: *Provided*, That if the handler had overage of either skim milk or butterfat, there shall be added to the above values an amount computed by multiplying the pounds of overage deducted from each class pursuant to § 929.46 by the applicable class prices.

§ 929.71 *Computation of uniform prices.* For each month the market administrator shall compute the uniform prices per hundredweight for milk of 4.0 percent butterfat content received from producers as follows:

(a) Combine into one total the values computed pursuant to § 929.70 for all handlers who made the reports prescribed in § 929.30 and who made the payments pursuant to §§ 929.80 and 929.84 for the preceding month.

(b) Add the aggregate of the values of all allowable location adjustments to producers pursuant to § 929.81.

(c) Add not less than one-half of the cash balance on hand in the producer-settlement fund less the total amount of the contingent obligations to handlers pursuant to § 929.85.

(d) Subtract if the average butterfat content of the milk included in these computations is greater than 4.0 percent, or add if such average butterfat content is less than 4.0 percent an amount computed by multiplying the amount by which the average butterfat content of such milk varies from 4.0 percent by the butterfat differential computed pursuant to § 929.82 and multiplying the resulting figure by the total hundredweight of such milk;

(e) Subtract not less than 4 cents nor more than 5 cents per hundredweight of milk included in these computations.

(f) For each of the months of October through February, divide the resulting amount by the total hundredweight of milk included in these computations. The resulting figure shall be the uniform price for milk of 4.0 percent butterfat content received from producers.

(g) For each of the months of March through September, compute a uniform price for base milk and a uniform price for excess milk as follows:

(1) Compute the total quantity of milk which represents the delivered bases of producers and which is included in the computation made pursuant to paragraph (a) of this section.

(2) Compute the total value of the milk which is in excess of the delivered base of producers computed pursuant to subparagraph (1) of this paragraph and which is included in the computation pursuant to paragraph (a) of this section as follows:

(i) Determine the classification of milk in excess of base by allocating such milk first to Class II and then to Class I until all such milk has been classified;

(ii) Multiply the total pounds of excess milk allocated to each class by the appropriate class prices provided in § 929.51; and

(iii) Add together the resulting amounts.

(3) Compute the total value of the milk represented by the delivered bases of producers by subtracting the value obtained in subparagraph (2) of this paragraph from the value obtained in paragraph (a) of this section.

(4) Divide the result obtained in subparagraph (3) of this paragraph by the quantity of milk represented by the delivered bases of producers as determined in subparagraph (1) of this paragraph. This result will be known as the uniform price per hundredweight for such month for base milk of producers containing 4.0 percent butterfat.

(5) Divide the result obtained in subparagraph (2) of this paragraph by the total hundredweight of milk in excess of the delivered base of producers. This result shall be known as the "excess price" for such month.

(h) On or before the 12th day after the end of each month, notify all handlers of these computations, of the uniform price per hundredweight of base milk and the excess price per hundredweight, computed pursuant to this paragraph.

PAYMENTS

§ 929.80 *Time and method of payment.* Each handler shall make payment to producers as follows:

(a) On or before the 15th day after the end of the month during which the milk was received, after deducting the amount of the payments made pursuant to paragraph (b) of this section, subject to location adjustments to producers pursuant to § 929.81, subject to the butterfat differential computed pursuant to § 929.82, for milk purchased or received from producers by each handler during such month, such handler shall make payment as follows:

(1) To each producer, except as set forth in subparagraph (3) of this paragraph, not less than the uniform price per hundredweight, computed pursuant to § 929.71 (g) (4) for that quantity of milk received from such producer not in excess of such producer's base; and

(2) To each producer, except as set forth in subparagraph (3) of this paragraph, not less than the excess price, computed pursuant to § 929.71 (g) (5), for that quantity of milk received from such producer in excess of such producer's base; and

(3) To a cooperative association for milk which it caused to be delivered to a handler from producers and for which such cooperative association is authorized to collect payments, if the cooperative association so requests, a total amount equal to not less than the sum of the individual payments otherwise payable to such producers under subparagraphs (1) and (2) of this paragraph.

(b) On or before the last day of each month, each handler shall make payment for milk purchased or received from producers during the first 15 days of the month to each producer at not less than the Class II price for the preceding month: *Provided*, That with respect to producers whose milk was caused to be delivered to such handler

by a cooperative association, which is authorized to collect payments for such milk, if the cooperative association so requests, the handler shall pay such cooperative association an amount equal to the sum of the individual payments otherwise payable to such producers in accordance with this paragraph.

§ 929.81 *Location adjustments to producers.* In making payments to producers pursuant to § 929.80, each handler may deduct per hundredweight of milk purchased or received from producers at an approved plant described in § 929.7 (b) or at a receiving platform either of which is located 50 or more miles from the City Hall of Muskogee by shortest hard-surfaced highway distance, as determined by the market administrator, the applicable amounts set forth below:

Distance from the City Hall in Muskogee:	Cents per hundredweight
50 to 75 miles.....	17
75.1 to 100 miles.....	19
100.1 miles or over.....	21

§ 929.82 *Producer-butterfat differential.* In making payments pursuant to § 929.80, there shall be added to or subtracted from the uniform price for each one-tenth of 1 percent that the average butterfat content of the milk received from the producer is above or below 4.0 percent, an amount computed by multiplying by 1.2 the simple average as computed by the market administrator of the daily wholesale selling prices per pound (using the midpoint of any price range as one price) of Grade A (92-score) bulk creamery butter at Chicago as reported by the Department during the month, dividing the resulting sum by 10, and rounding to the nearest one-tenth of a cent.

§ 929.83 *Producer-settlement fund.* The market administrator shall establish and maintain a separate fund known as the "producer-settlement fund," into which he shall deposit all payments made by handlers pursuant to §§ 929.61 (b), 929.84 and 929.86, and out of which he shall make all payments to handlers pursuant to §§ 929.85 and 929.86.

§ 929.84 *Payments to the producer-settlement fund.* On or before the 13th day after the end of the month during which the milk was received, each handler, including a cooperative association which is a handler, shall pay to the market administrator the amount, if any, by which the value of the milk received by such handler from producers as determined pursuant to § 929.70 is greater than the amount required to be paid producers by such handler pursuant to § 929.80.

§ 929.85 *Payments out of the producer-settlement fund.* On or before the 14th day after the end of the month during which the milk was received, the market administrator shall pay to each handler, including a cooperative association which is a handler, the amount, if any, by which the value of the milk received by such handler from producers during the month as determined pursuant to § 929.70 is less than the amount required to be paid producers by such handler pursuant to § 929.80: *Provided*,

That if the balance in the producer-settlement fund is insufficient to make all payments pursuant to this paragraph, the market administrator shall reduce uniformly such payments and shall complete such payments as soon as the necessary funds are available. No handler who has not received the balance of such payment from the market administrator shall be considered in violation of § 929.80 if he reduces his payments to producers by not more than the amount of the reduction in payment from the producer-settlement fund. The handler shall complete such payments to producers not later than the date for making such payments next following after the receipt of the balance from the market administrator.

§ 929.86 Adjustment of accounts. Whenever audit by the market administrator of any handler's reports, books, records, or accounts discloses errors resulting on moneys due:

(a) The market administrator from such handler;

(b) Such handler from the market administrator; or,

(c) Any producer or cooperative association from such handler, the market administrator shall promptly notify such handler of any amount so due and payment thereof shall be made on or before the next date for making payments set forth in the provisions under which error occurred.

§ 929.87 Marketing services. (a) Except as set forth in paragraph (b) of this section, each handler, in making payments to producers (other than himself) pursuant to § 929.80, shall deduct 5 cents per hundredweight or such amount not exceeding 5 cents per hundredweight as may be prescribed by the Secretary, and shall pay such deductions to the market administrator on or before the 15th day after the end of each month. Such moneys shall be used by the market administrator to sample, test, and check the weights of milk received and to provide producers with market information.

(b) In the case of producers for whom a cooperative association is actually performing the services set forth in paragraph (a) of this section, each handler shall make, in lieu of the deduction specified in paragraph (a) of this section, such deductions from the payments to be made to such producers as may be authorized by the membership agreement or marketing contract between such cooperative association and such producers on or before the 15th day after the end of each month pay such deduction to the cooperative association rendering such services.

§ 929.88 Expenses of administration. As his pro rata share of the expense of administration hereof, each handler shall pay to the market administrator on or before the 15th day after the end of the month, 4 cents per hundredweight, or such amount not exceeding 4 cents per hundredweight as the Secretary may prescribe, with respect to all receipts within the month of (a) other source milk which is classified as Class I milk, and (b) milk from producers including such handler's own production.

§ 929.89 Termination of obligation. The provisions of this section shall apply to any obligation under this order for the payment of money.

(a) The obligation of any handler to pay money required to be paid under the terms in paragraphs (b) and (c) of this section, terminate two years after the last day of the calendar month during which the market administrator receives the handler's utilization report on the milk involved in such obligation, unless within such two-year period the market administrator notifies the handler in writing that such money is due and payable. Service of such notice shall be complete upon mailing to the handler's last known address, and it shall contain but need not be limited to, the following information:

(1) The amount of the obligation;

(2) The month(s) during which the milk, with respect to which the obligation exists, was received or handled; and,

(3) If the obligation is payable to one or more producers or to an association of producers, the name of such producer(s) or more producers or to an association of obligation is payable to the market administrator, the account for which it is to be paid.

(b) If a handler fails or refuses, with respect to any obligation under this order, to make available to the market administrator or his representatives all books and records required by this order to be made available, the market administrator may, within the two-year period provided for in paragraph (a) of this section, notify the handler in writing of such failure or refusal. If the market administrator so notifies a handler, the said two-year period with respect to such obligation shall not begin to run until the first day of the calendar month following the month during which all such books and records pertaining to such obligation are made available to the market administrator or his representatives.

(c) Notwithstanding the provisions of paragraphs (a) and (b) of this section, a handler's obligation under this order to pay money shall not be terminated with respect to any transaction involving fraud or willful concealment of a fact material to the obligation, on the part of the handler against whom the obligation is sought to be imposed.

(d) Any obligation on the part of the market administrator to pay a handler any money which such handler claims to be due him under the terms of this order shall terminate two years after the end of the calendar month during which the milk involved in the claim was received if an underpayment is claimed, or two years after the end of the calendar month during which the payment (including deduction or set-off by the market administrator) was made by the handler if a refund on such payment is claimed, unless such handler, within the applicable period of time, files, pursuant to section 8 (c) (15) (A) of the act, a petition claiming such money.

BASE RATING

§ 929.90 Determination of monthly base. For each month during which pay-

ments to producers are made pursuant to established bases, the monthly base of each producer shall be a quantity of milk calculated by the market administrator by multiplying the number of days in such month by the daily base of each producer which has been determined pursuant to the provisions of § 929.91.

§ 929.91 Determination of daily base. Effective March 1, 1951, through September 30, 1951, and for the same months of each succeeding year, the daily base of each producer shall be a quantity of milk calculated by the market administrator in the following manner: Divide the total pounds of milk sold or delivered by such producer to a handler during the next preceding months of October, November, December, January and February by the total number of days in this five-month period. This quantity of milk shall be known as such producer's daily base: *Provided*, That the daily base of a new producer coming on the market after the beginning of the base setting period shall be determined by dividing the total pounds of milk sold or delivered to a handler during the base setting period by the total number of days such producer has delivered to a handler during the base setting period: *Provided further*, That if such producer sells or delivers for 120 days or less, and 30 days or more, during the base setting period, the following percentages shall be deducted from that producer's daily base:

Days:	Deductions (percent)
91 to 120.....	10
61 to 90.....	20
30 to 60.....	30

Provided further, That if a new producer sells or delivers to a handler for less than 30 days during the base setting period, he shall be allocated a temporary base in accordance with the provisions of paragraph (a) of this section.

(a) A new producer who comes on the market after the base setting period has ended or less than 30 days before the end of the base setting period shall be paid Class II price for all milk sold or delivered during the first fractional part of any month that he is on the market and shall thereafter be allocated a temporary base computed by the market administrator, for use until the beginning of the next base setting period, as follows: Divide the total pounds of milk sold or delivered to a handler during each full month thereafter until the beginning of the next base setting period by the number of days in that month and subtract from that figure the following percentages for the applicable months:

Months:	Percentages
February.....	40
March.....	50
April.....	50
May.....	60
June.....	70
July.....	70
August.....	60
September.....	50

§ 929.92 Base rules. (a) Any producer who ceases to deliver milk to a handler for a period of more than 30 consecutive days, except as provided for in paragraph (e) of this section, shall

forfeit his base. In the event such producer thereafter commences to deliver milk to a handler, he shall be allotted a daily base computed in the manner provided in § 929.91.

(b) A landlord who rents on a share basis shall be entitled to the entire daily base to the exclusion of the tenant if the landlord owns the entire herd. A tenant who rents on a share basis shall be entitled to the entire daily base to the exclusion of the landlord if the tenant owns the entire herd. If the cattle are jointly owned by the tenant and the landlord the daily base shall be terminated when such share basis is terminated.

(c) A producer, whether a landlord or a tenant, may retain his base when moving his entire herd of cows from one farm to another.

(d) Base may not be transferred except (1) in case of the death (or retirement) of a producer, in which case his base may be transferred to a surviving member or members of his family who carry on the same dairy operation; and, (2) in case a producer goes out of the business of producing milk and sells 100 percent of his dairy herd, in which case the entire base may be transferred to the purchaser.

(e) For the purposes of this section only, the term "producer" shall include any person who has been a producer as defined in § 929.10, but whom the appropriate health officer or his authorized representative has suspended temporarily for failure to produce milk in conformity with the applicable health regulations.

EFFECTIVE TIME, SUSPENSION OR TERMINATION

§ 929.100 *Effective time.* The provisions hereof or any amendment hereto shall become effective at such time as the Secretary may declare and shall continue in force until suspended or terminated pursuant to § 929.101.

§ 929.101 *Suspension or termination.* The Secretary may suspend or terminate this order or any provision hereof whenever he finds this order or any provision hereof obstructs or does not tend to effectuate the declared policy of the act. This order shall terminate in any event whenever the provisions of the act authorizing it cease to be in effect.

§ 929.102 *Continuing power and duty of the market administrator.* If, upon the suspension or termination of any or all provisions of this order, there are any obligations thereunder, the final accrual or ascertainment of which requires further acts by any person (including the market administrator), such further acts shall be performed notwithstanding such suspension or termination.

§ 929.103 *Liquidation.* Upon the suspension or termination of the provisions hereof, except this section, the market administrator, or such other liquidating agent as the Secretary may designate, shall if so directed by the Secretary liquidate the business of the market administrator's office, dispose of all property in his possession or control, including accounts receivable, and execute

and deliver all assignments or other instruments necessary or appropriate to effectuate any such disposition. If a liquidating agent is so designated, all assets, books and records of the market administrator shall be transferred promptly to such liquidating agent. If, upon such liquidation, the funds on hand exceed the amounts required to pay outstanding obligations of the office of the market administrator and to pay necessary expenses of liquidation and distribution, such excess shall be distributed to contributing handlers and producers in an equitable manner.

MISCELLANEOUS PROVISIONS

§ 929.110 *Agents.* The Secretary may, by designation in writing, name any officer or employee of the United States to act as his agent or representative in connection with any of the provisions hereof.

§ 929.111 *Separability of provisions.* If any provision hereof, or its application to any person or circumstances, is held invalid, the application of such provision and the remaining provisions hereof, to other persons or circumstances, shall not be affected thereby.

Proposed by the Carnation Company of Oklahoma and Rose Lawn Dairy:

§ 929.6 *Muskogee, Oklahoma, marketing area.* "Muskogee, Oklahoma, marketing area," hereinafter called the marketing area, means all territory within Muskogee County, Wagoner County, Cherokee County, Adair County, Sequoyah County, Haskell County, Le Flore County, Latimer County, Pushmataha County, McCurtain County, Choctaw County, Atoka County, Pittsburg County, McIntosh County, Hughes County and Seminole County, State of Oklahoma.

Copies of this notice of hearing may be procured from the Director, Dairy Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., or from the Hearing Clerk, Room 1353, South Building, United States Department of Agriculture, Washington 25, D. C., or may be there inspected.

Dated: October 19, 1950, at Washington, D. C.

[SEAL] JOHN I. THOMPSON,
Assistant Administrator.

[F. R. Doc. 50-9354; Filed, Oct. 20, 1950; 8:52 a. m.]

INTERSTATE COMMERCE COMMISSION

[No. 30690]

INCREASED PARCEL-POST RATES, 1950

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 18th day of October 1950.

It appearing, that the Postmaster General by application filed October 13, 1950, under section 207 of the Act of February 28, 1925, as amended, 39 U. S. C. 247, has requested the Commission to consent to increases in the postage rates for the carriage of fourth-class mail to insure the receipt of revenue from such

services adequate to pay the cost thereof; said proposals being as follows:

Fourth-class mail is defined by law as follows:

Mail matter of the fourth class shall weigh in excess of 8 ounces, and shall include books, circulars, and other matter wholly in print (except newspapers and other periodicals entered as second-class matter), proof sheets, corrected proof sheets and manuscript copy accompanying same, merchandise (including farm and factory products), and all other mailable matter not included in the first or second class, or in the third class as defined in section 235 of this title, not exceeding 70 pounds in weight, nor greater in size than 100 inches in length and girth combined, nor in form or kind likely to injure the person of any postal employee or damage the mail equipment or other mail matter and not of a character perishable within a period reasonably required for transportation and delivery. (R. S. 3879, as amended; 39 U. S. C. 240.) (§ 34.73, Postal Laws and Regulations, Edition of 1948)

Although the so-called regular fourth-class or parcel post rates, based on the eight parcel post zones, are applicable to the major portion of this class of mail, special rates are provided for certain articles included in fourth-class mail, namely, catalogs, books, periodical publications not entered as second-class matter and matter for the blind. The different fourth-class rates now in effect and the rates which it is proposed to establish, with the consent of the Commission, in order to insure the receipt of revenue from fourth-class mail service sufficient to pay the cost of such service as required by law are set forth in the following paragraphs.

REGULAR FOURTH-CLASS ZONE RATES

[Fractions of pounds computed as full pounds]

Zones	Present rates			Proposed rates	
	First pound (cents)	Additional pounds		First pound (cents)	Additional pounds (cents)
		2 to 10 pounds (cents)	11 to 70 pounds (cents)		
Local.....	10	1	0.75	15	1.25
1 and 2.....	12	2.1	2	17	2.4
3.....	13	3	2.8	17	3.5
4.....	14	4.5	4.25	19	4.75
5.....	15	6	5.5	21	6.75
6.....	16	7.5	7.25	23	9.25
7.....	17	9.5	9.25	25	11.50
8.....	18	11.5	11.25	27	14

Exceptions. On parcels for delivery within the first and second zones when the distance by the shortest regular mail route from the office of origin to the office of delivery is three hundred miles or more the rates shall be the same as for delivery within the third zone. On parcels weighing less than 10 pounds which measure more than 84 inches but not exceeding 100 inches in length and girth combined the minimum postage charge shall be the zone charge applicable to a 10-pound parcel. (These exceptions are authorized by present law and no change is proposed.)

The cost of handling parcels of large size and weight, as well as those which must be handled outside mail bags, is greater than the cost of handling other parcels and taxes the available postal

facilities and equipment. In view of this it is proposed, subject to approval of the Commission, that an extra charge, in addition to the regular zone rates, be imposed on such parcels, the extra charge to be prescribed by the Postmaster General at not exceeding 50 cents for parcels weighing over 50 pounds or not exceeding 25 cents for parcels weighing not more than 50 pounds but which must be handled and transported outside of mail bags.

Fourth-class rates for catalogs and similar printed advertising matter in bound form consisting of 24 or more pages in parcels weighing over 8 ounces but not exceeding 10 pounds, each piece being individually addressed. Fractions of pounds computed as full pounds.

Zones	Present rates		Proposed rates	
	First pound (cents)	Additional pounds (cents)	First pound (cents)	Additional pounds (cents)
Local.....	7.5	1	10	1.5
1 and 2.....	8	1.5	11	2.5
3.....	9	2	12	3
4.....	10	2.5	13	4
5.....	12	3	15	5.5
6.....	13	4	16	7
7.....	14	5	17	9
8.....	15	6	18	11

It is proposed to continue the provision of existing law that on parcels of

catalogs and similar printed advertising matter for delivery within the first and second zones when the distance by the shortest regular mail route from the office of origin to the office of delivery is three hundred miles or more the rates shall be the same as for delivery within the third zone.

The present fourth-class rate for books containing no advertising matter other than incidental announcements of books (except for books sent by authorized libraries to readers and when returned by such readers), is 8 cents for the first pound and 4 cents for each additional pound regardless of the zone of delivery. The limit of weight is 70 pounds. It is proposed to increase this rate to 10 cents for the first pound and 5 cents for each additional pound up to but not exceeding 10 pounds. For parcels of books exceeding 10 pounds the regular zone rates shall apply: *Provided*, That such zone rates may also apply when the postage at those rates is less than at the rate of 10 cents for the first pound and 5 cents for each additional pound. While the proposed rates may not fully cover the cost of handling books they will reduce the loss substantially because of the limitation of the flat rate to parcels not exceeding 10 pounds.

No change is proposed in the present rate for library books, namely 4 cents for

the first pound and 1 cent for each additional pound when mailed for delivery within the first three zones or the State in which mailed, in view of the long-established policy of Congress to accord a special rate to such books.

It is ordered, That an investigation be, and it is hereby, instituted to determine whether the consent of the Commission should be given to the proposed changes in postage rates on fourth-class mail as above set forth.

It is further ordered, That this proceeding be, and it is hereby, set for hearing at the office of the Commission in Washington, D. C., at 9:30 a. m. United States Standard Time on November 14, 1950, before Commissioner Mitchell and Examiner Rice.

And it is further ordered, That notice to the general public will be given (1) by depositing a copy of this notice in the office of the Secretary of the Commission for public inspection, and (2) by filing a copy of this order with the Director, Division of the Federal Register, and (3) by serving a copy of this order on the Postmaster General.

By the Commission.

(SEAL)

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9318; Filed, Oct. 20, 1950; 8:49 a. m.]

NOTICES

DEPARTMENT OF AGRICULTURE Federal Farm Mortgage Corporation

[Surplus Property Transfer Order No. 11]

KISATCHIE NATIONAL FOREST

TRANSFER TO FOREST SERVICE OF JURISDICTION OF SURPLUS FOREST LANDS

Transferring jurisdiction of surplus forest lands within the Kisatchie National Forest and Purchase Unit, Louisiana, to the Forest Service pursuant to the provisions of the Surplus Property Act of 1944 (58 Stat. 765), as amended:

Whereas, the following described lands owned by the United States of America and situated in Rapides Parish, Louisiana, within the Kisatchie National Forest and Purchase Unit have been declared surplus and classified as forest lands pursuant to the provisions of the Surplus Property Act of 1944 (58 Stat. 765), as amended:

LOUISIANA MERIDIAN

T. 1 N., R. 2 W.,

Sec. 9, S $\frac{1}{2}$ S $\frac{1}{2}$: N $\frac{1}{2}$ SE $\frac{1}{4}$.

Sec. 12, E $\frac{1}{2}$ SW $\frac{1}{4}$: SE $\frac{1}{4}$ NW $\frac{1}{4}$: All of the SE $\frac{1}{4}$ lying W. of W. right of way of Highway No. 165.

Sec. 13, A tract of land in the N $\frac{1}{2}$ of the N $\frac{1}{2}$, sec. 13, T. 1 N., R. 2 W., described as follows: Begin at the NE corner of NW $\frac{1}{4}$ NW $\frac{1}{4}$ of sec. 13, run thence easterly along the N. boundary of said sec. 13 to point 350 feet W. of the W. boundary of U. S. Highway 165, thence southwesterly, parallel to said Highway, 100 feet, thence S. to N. boundary line of the Alfred Nichols property, thence westerly along the boundary line of the

said Nichols property to a point on E boundary of the NW $\frac{1}{4}$ NW $\frac{1}{4}$ of said sec. 13, then N. along said E. boundary to point of beginning; said tract to contain 17 acres, more or less.

Sec. 14, NW $\frac{1}{4}$: All of the S $\frac{1}{2}$ of NE $\frac{1}{4}$ lying E. and N. of the Forest Hill-Hineston Gravel Road.

Sec. 16, NW $\frac{1}{4}$ NW $\frac{1}{4}$.

T. 1 N., R. 3 W.,

Sec. 21, A tract of land located in the NE $\frac{1}{4}$ of sec. 21, T. 1 N., R. 3 W., Rapides Parish La., described as a strip of land 50 feet on each side of a center line located as follows: Commencing on the E. line of NE $\frac{1}{4}$ of sec. 21 at a point located 2,280.40 feet S. of the NE. corner, thence in a straight line northwesterly to a point on the W. line of the NE $\frac{1}{4}$, 1,407.40 feet S. of the NW. corner of said quarter.

Sec. 22, A tract of land located in the SE $\frac{1}{4}$ of sec. 22, T. 1 N., R. 3 W., Rapides Parish, La., described as a strip of land 50 feet on each side of a center line described as follows: Commencing at a point on the E. line of the SE $\frac{1}{4}$ of sec. 22, 150 feet S. of the NE. corner, thence in a general southwesterly direction to a point on the W. line of the SE $\frac{1}{4}$.

Containing in all 732.10 acres of land, more or less.

The lands hereby transferred are subject to:

1. Existing easements for public roads and highways, public utilities, railroads, and pipe lines;

2. Existing mineral reservations and exceptions of record;

3. The reservation by the United States of all fissionable source materials, together with the right of the United States, through its agents and repre-

sentatives, at any time, to enter upon the land and prospect for, mine and remove such materials, all pursuant to the reservation set forth in Executive Order No. 9908, dated December 5, 1947 (12 F. R. 8223).

4. The reservation of all betterments, installations, improvements, including all railroad trackage, bridges, equipment, power, pipe, telephone and telegraph lines, poles, pipes and equipment, water and sewerage systems, and similar utilities or installations, together with the right of ingress and egress by the War Assets Administration, its representatives, agents, successors and assigns, over and across said land for a period of one year from the date of this deed, for the purpose of maintaining, operating, using, disposing of, and removing the property herein excepted, without liability for damages of any kind or nature resulting therefrom.

Whereas, the Forest Service is desirous of acquiring administrative control and jurisdiction over the above described lands for administration as a part of the Kisatchie National Forest and in furtherance of its program for forestry research and the acquisition has been approved by the National Forest Reservation Commission pursuant to the act of March 1, 1911 (36 Stat. 961), as amended; and

Whereas, the Forest Service has caused the sum of \$10,375, which is the fair value of the lands and improvements thereon, to be covered into the Treasury of the United States for deposit to the

credit of the Federal Farm Mortgage Corporation;

Now, therefore, the Federal Farm Mortgage Corporation, pursuant to the authority vested in it in the disposal of surplus agricultural or forest property, by virtue of delegations of authority issued pursuant to the provisions of the aforementioned act of 1944, does hereby transfer the aforesaid lands and improvements thereon to the Forest Service as of this date.

In witness whereof, the Federal Farm Mortgage Corporation has, on the 16th day of June 1950, caused these presents to be duly executed for and in its name and behalf and the seal of the said corporation to be hereunto affixed.

FEDERAL FARM MORTGAGE
CORPORATION,
[SEAL] LAVELLE C. FIGFORD,
Vice-President.

Attest:

W. D. JONES, Jr.,
Assistant Secretary.

[F. R. Doc. 95-9335; Filed, Oct. 20, 1950;
8:52 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

LEARNER EMPLOYMENT CERTIFICATES

NOTICE OF ISSUANCE TO VARIOUS INDUSTRIES

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended (52 Stat. 1068, as amended; 29 U. S. C. and Sup. 214), and Part 522 of the regulations issued thereunder (29 CFR Part 522), special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the act have been issued to the firms listed below. The employment of learners under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 522. The effective and expiration dates, occupations, wage rates, number or proportion of learners, and learning period for certificates issued under the general learner regulations (§§ 522.1 to 522.14) are as indicated below; conditions provided in certificates issued under special industry regulations are as established in those regulations.

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportwear and Other Odd Outerwear, Rainwear, Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry, Learner Regulations (29 CFR 522.160 to 522.165; as amended, January 25, 1950 (15 F. R. 399)).

M. Adler Garment Co., 1223 St. Charles Street, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

The Alligator Co., 4153 Bingham Avenue, St. Louis 18, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (rainwear).

American Uniform Co., Cleveland, Tenn., effective 9-28-50 to 3-28-51; 40 learners for expansion purposes (washable service apparel).

Angelica Uniform Co., 1427 Olive Street, St. Louis, Mo., effective 10-2-50 to 10-1-51; 10

percent of the productive factory workers, not including office and sales personnel (washable service apparel).

Arthurdale Shirt Co., Inc., Arthurdale, W. Va., effective 9-27-50 to 9-26-51; 10 percent of the productive factory force, not including office and sales personnel (dress shirts).

B. S. & Ace Manufacturing Co., Inc., 2028 Washington Avenue, St. Louis 3, Mo., effective 10-2-50 to 10-1-51; five learners (jackets and coats).

Banner Maid Co., 808 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (slips and pajamas).

Barad Lingerie Co., 1021 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (ladies underwear).

William Barry, Inc., 50 Island Street, Lawrence, Mass., effective 9-25-50 to 9-24-51; 10 learners (jackets).

Belle Mackay Co., 617 North Eighth Street, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Bennet Corp., 325 South Fourteenth Street, St. Louis, Mo., effective 9-27-50 to 9-26-51; five learners (shoulder pads).

Best Coat Co., 8 Williams Street, Roxbury 19, Mass., effective 9-25-50 to 9-24-51; 10 learners (raincoats).

Best Maid Dresses, Inc., 615 North Ninth Street, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

Blue Bell-Midwest Division, Inc., Ripley, Miss., effective 9-28-50 to 9-24-51; 10 percent of the productive factory force not including office and sales personnel (pants, overalls, etc.).

Jack Borgenicht, Inc., 606 Poplar Street, Mayfield, Pa., effective 9-25-50 to 9-24-51; 10 percent of productive factory force, not including office and sales personnel (dresses).

Evelyn Britt, 1906 Pine Street, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

Cairo Mills Inc., 39½ Main Street, Cairo, N. Y., effective 9-29-50 to 9-28-51; 10 percent normal labor turnover (polo shirts).

Carafiol-Silverman Co., 1307 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 learners (dresses).

Cardinal Cottons Corp., Coatesville, Pa., effective 9-25-50 to 9-24-51; 10 percent of productive factory force, not including office and sales personnel (dresses).

Carol Fashions, Roseto, Pa., effective 9-25-50 to 9-24-51; five learners (blouses).

Lois Carol Dress Manufacturers, 1123 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

Center Manufacturing, Inc., 1258 Pennsylvania Avenue, Tyrone, Pa., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover; if total factory employment is less than 100, this certificate authorizes as many as 10 learners (sport jackets).

Center Manufacturing, Inc., 1258 Pennsylvania Avenue, Tyrone, Pa., effective 9-28-50 to 9-27-51; five learners for expansion purposes (sport jackets).

Cindy Ann, Inc., 815 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

Champ Manufacturing Co., 900 Hodiamont Avenue, St. Louis 12, Mo., effective 10-2-50 to 10-1-51; 10 percent of the productive factory workers, not including office and sales personnel (skirts).

Clinton Sportswear, Inc., 260 North Clinton Avenue, Trenton 9, N. J., effective 9-25-50 to 9-24-51; 10 learners (dresses and blouses).

Condor Corp., 923 Washington Avenue, St. Louis, Mo., effective 9-27-50 to 9-26-51; five learners (shoulder pads).

Cooper Sportswear Manufacturing Co., Inc., 133 Monroe Street, Newark, N. J., effective 9-25-50 to 9-24-51; 10 percent of the productive factory force not including office and sales personnel (jackets).

Dorsa Dresses, Inc., 1007 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 learners (dresses).

Sigmund Eisner Co., Broadway, South Amboy, N. J., effective 9-27-50 to 9-26-51; 10 percent normal labor turnover (jackets).

Sigmund Eisner Co., Elm Street, Freehold, N. J., effective 9-27-50 to 9-26-51; 10 percent normal labor turnover (firemen's coats and trousers, etc.).

Elanor Frocks Manufacturing Co., 905 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Elder Manufacturing Co., 7025 Pennsylvania Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (shirts).

Elder Manufacturing Co., Thirteenth and Lucas Avenue (fourth floor), St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (pants).

Elder Manufacturing Co., Webb City, Mo., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover (shirts).

Elder Manufacturing Co., Carl Junction, Mo., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover (shirts).

Exquisite Form Brassiere, Inc., 432 Lackawanna Avenue, Scranton, Pa., effective 9-25-50 to 9-24-51; 10 percent of the productive factory force, not including office and sales personnel (brassieres).

Exquisite Form Brassiere, Inc., 541 Wyoming Avenue, Scranton, Pa., effective 9-25-50 to 9-24-51; 100 learners (brassieres).

Forest City Manufacturing Co., 1641 Washington Avenue, St. Louis 3, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Foster Bros. Manufacturing Co., Inc., Laverne, Ala., effective 9-30-50 to 9-29-51; 50 learners for expansion purposes (men's slacks).

Fountain Hill Underwear Mills, Bethlehem, Pa., effective 9-25-50 to 9-24-51; 10 percent of the productive factory force, not including office and sales personnel (ladies woven underwear).

Frackville Manufacturing Co., Schaeffers-town, Pa., effective 9-25-50 to 9-24-51; 10 percent of the productive factory force, not including office and sales personnel (pajamas, etc.).

Morris Freezer & Co., Inc., Wytheville, Va., effective 10-2-50 to 4-1-51; 50 learners for expansion purposes (shirts).

Morris Freezer & Co., Inc., Wytheville, Va., effective 10-16-50 to 10-15-51; 10 percent normal labor turnover (shirts).

Frelch, Inc., 808 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

G. & R. Garment Manufacturing Co., 1015 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (ladies underwear).

G. & S. Manufacturing Co., 1015 Washington Street, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; 10 learners (shirts and pants).

Gilman Manufacturing Co., 101 Bristol Street, Boston, Mass., effective 9-25-50 to 9-24-51; 10 learners (washable cotton and sportswear).

Gloversville Garment, Inc., 15 Division Street, Gloversville, N. Y., effective 9-25-50 to 9-24-51; 10 percent of the productive factory force, not including office and sales personnel (pajamas and brunch coats).

Golden Girl Frocks, Inc., 40 South John Street, Hummelstown, Pa., effective 9-27-50 to 9-26-51; 10 percent normal labor turnover (dresses).

Greco Garment Plant, 127 West Main Street, Patchogue, Long Island, N. Y., effective 9-25-50 to 9-24-51; 10 learners (dresses).

Gross Sportswear Co., 1223 St. Charles Street, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

M. Handelsman, 18-20 Jefferson Avenue, Elizabeth, N. J., effective 9-27-50 to 9-26-51; 10 percent of the productive factory force, not including office and sales personnel (pants).

Harding Manufacturing Co., R. D. No. 1, Harding, Pittston, Pa., effective 9-27-50 to 9-26-51; 10 percent normal labor turnover (dresses).

Hollywood Maxwell Co., Main Hangar, Municipal Airport, Topeka, Kans., effective 9-27-50 to 9-26-51; 35 learners for expansion purposes (brassieres).

Edward Hyman Co., Hazlehurst, Miss., effective 9-27-50 to 9-26-51; 10 percent of the productive factory force, not including office and sales personnel (cotton industrial uniforms).

Irene Karol, Inc., 308 Washington Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; five learners (dresses).

William Kaslow Co., 269 South Ninth Street, Philadelphia, Pa., effective 9-27-50 to 9-26-51; five learners (men's vests).

Kessler Undies and Woolsies Co., 145 Main Street, Wayland, Mich., effective 10-2-50 to 4-1-51; 15 learners for expansion purposes (infant's and children's knit underwear).

Kingston Robe Co., Inc., 107 Greenkill Avenue, Kingston, N. Y., effective 9-27-50 to 9-26-51; 10 percent of the productive factory force, not including office and sales personnel (bathrobes).

Mary Kirk, Inc., 130 West Third Street, Mount Carmel, Pa., effective 9-27-50 to 9-26-51; 10 percent of the productive factory force, not including office and sales personnel (dresses).

Lang Kohn Inc., 1706 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

T. S. Lankford & Sons, Plant No. 2, P. O. Box 1360, Abilene, Tex., effective 9-30-50 to 3-29-51; 100 learners for expansion purposes (pants, overalls, etc.).

Laura Lee Procks, Inc., 1136 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

R. Lowenbaum Manufacturing Co., 2223 Locust Street, St. Louis 3, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Mandel Manufacturing Co., 901 Washington Avenue, St. Louis, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (ladies' skirts and sportswear).

Marden Blouses, Inc., 1627 Washington Avenue, St. Louis, Mo., effective 10-2-50 to 10-1-51; five learners (skirts and blouses).

Mayfair Procks Co., 808 Washington Avenue, St. Louis, Mo., effective 10-2-50 to 10-1-51; five learners (dresses).

Meyer Eisenberg, 2525 Dickinson Street, Philadelphia, Pa., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover, not including office or sales personnel (trousers).

Mary Muffet, Inc., 1627 Locust Street, St. Louis 3, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

New Era Shirt Co., 901 Lucas Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; 10 learners (shirts).

Nicolette Manufacturing Co., 701 Lucas Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; five learners (dresses).

Palmer Shirt Co., 477 Lehigh Avenue, Palmerton, Pa., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover, not including office or sales personnel (shirts).

Pearlmount Manufacturing Co., Inc., 809 Washington Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; four learners (trousers).

Patterson Manufacturing Co., 428 North Main, Miami, Okla., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover (overalls).

Penn Hat Co., Inc., 421 North Sixth Street, Scranton, Pa., effective 9-28-50 to 3-27-51; eight learners (ladies' hats).

Phillips-Jones Factory, Hartford, Ala., effective 9-29-50 to 9-28-51; 10 percent of productive factory workers (dress shirts).

Portney Garment Co., Factory No. 1, 1120 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of productive factory workers, not including office and sales personnel (dresses).

Portney Garment Co., Factory No. 2, 1120 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of productive factory workers, not including office and sales personnel (dresses).

Penny Post, Inc., 414 North Twelfth Street, St. Louis, Mo., effective 10-2-50 to 10-1-51; five learners (dresses).

J. W. Portney Manufacturing Co., 507 North Broadway, St. Louis 2, Mo., effective 9-28-50 to 9-27-51; five learners (dresses).

Rice Stix, Inc., Factory No. 6, 1000 Washington Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; five learners (sportswear).

Royal Manufacturing Co., Inc., Washington, Ga., effective 10-2-50 to 10-1-51; 10 percent normal labor turnover (sport shirts).

Sancar Corp., 28 West Rock Street, Harrisonburg, Va., effective 9-26-50 to 9-25-51; 10 percent of the productive factory workers or up to but not in excess of 10 learners in any one day for normal labor turnover (ladies' underwear).

Sancar Corp., 28 West Rock Street, Harrisonburg, Va., effective 9-26-50 to 3-25-51; 15 learners for expansion purposes (ladies' underwear).

A. Schwartz Dress Co., 903 Washington Street, St. Louis, Mo., effective 9-27-50 to 9-26-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Mary K. Scott Creations, 650 North Robertson Boulevard, Los Angeles 46, Calif., effective 9-28-50 to 9-27-51; 10 percent normal labor turnover, not including office and sales personnel (dresses, etc.).

Sel Mor Garment Co., 1408 Locust Street, St. Louis, Mo., effective 9-27-50 to 9-26-51; 10 percent of the productive factory workers, not including office and sales personnel (ladies' lingerie).

Selmor Garment Co., 1136 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (ladies' underwear).

Sorority House Sportswear, 808 Washington Avenue, St. Louis 1, Mo., effective 10-2-50 to 10-1-51; five learners (sportswear).

Sport-Kraft Manufacturing Co., Inc., 419 West Third Street, Lewes, Del., effective 9-30-51 to 9-29-51; 10 percent normal labor turnover, if total factory employment is less than 100, this certificate authorizes as many as 10 learners (ladies' blouses).

Toby Lane, Inc., 1111 Washington Ave., St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers, not including office and sales personnel (dresses).

Vera Vogue, 918 Delmar Street, St. Louis, Mo., effective 10-2-50 to 10-1-51; four learners (dresses).

Wildman Manufacturing Co., 920 Washington Avenue, St. Louis 1, Mo., effective 9-28-50 to 9-27-51; 10 percent of the productive factory workers not including office and sales personnel (dresses).

Wonder Maid, Inc., 1727 Locust Street, St. Louis 3, Mo., effective 10-2-50 to 10-1-51; 10 percent of the productive factory workers, not including office and sales personnel (ladies woven underwear).

Hosiery Learner Regulations (29 CFR 522.40 to 522.51; as revised January 25, 1950 (15 F. R. 283)).

Hamilton Hosiery Finishers, Inc., 915 Morning Glory Avenue, Durham, N. C., effective 9-29-50 to 5-28-51; 25 percent of the productive factory force, not including office and sales personnel (supplemental certificate, for expansion purposes).

Orange Knitting Mills, Inc., Orange, Va., effective 9-29-50 to 1-24-51; six learners (supplemental hosiery certificate, for expansion purposes).

Sara Lee Mills, Inc., Fort Payne, Ala., effective 9-28-50 to 9-27-51; 5 percent of the total productive factory force, not including office or sales personnel.

Sweetwater Hosiery Mills, 818 North Main Street, Sweetwater, Tenn., effective 9-30-50 to 5-29-51; 25 learners (supplemental certificate, for expansion purposes).

Wear-Well Hosiery Mills, Stony Point, N. C., effective 9-28-50 to 9-27-51; one learner.

Independent Telephone Learner Regulations (29 CFR 522.82 to 522.93; as amended January 25, 1950 (15 F. R. 398)).

Vandalia Union Switchboard Co., Vandalia exchange, Vandalia, Mo., effective 9-30-50 to 9-29-51.

Glove Learner Regulations (29 CFR 522.220 to 522.222; as amended January 25, 1950 (15 F. R. 400)).

Brookville Glove Co., Indiana, Pa., effective 9-29-50 to 10-24-50; 10 learners.

Fournier Glove Co., Inc., 18-20 Railroad Avenue, Patchogue, N. Y., effective 9-29-50 to 10-25-50; four learners (work gloves).

Good Luck Glove Co., Carbondale, Ill., effective 10-2-50 to 10-24-50; 25 learners for expansion purposes (work gloves).

Good Luck Glove Co., Carbondale, Ill., effective 10-2-50 to 10-24-50; 10 percent of workers in authorized learner occupations (work gloves).

Star Glove Co., 424 North Kennedy, Kokomo, Ind., effective 10-2-50 to 10-24-50; five learners (work gloves and mittens).

Knitted Wear Learner Regulations (29 CFR 522.68 to 522.79; as amended January 25, 1950 (15 F. R. 398)).

Bristol Knitting Mills, Inc., 951 Broadway, Fall River, Mass., effective 9-28-50 to 9-27-51; 5 percent of the productive factory workers.

Dupont Knitting Mills, Inc., Spruce and Everhart Streets, Dupont, Pa., effective 9-30-50 to 9-29-51; five learners.

Ellwood Knitting Mills, Inc., 911 Lawrence Avenue, Ellwood City, Pa., effective 9-27-50 to 3-26-51; 35 learners for expansion purposes.

Ely & Walker Sweater Mill, 201 South Elm Street, Warrenton, Mo., effective 9-28-50 to 9-27-51; 5 percent of the productive factory force engaged.

F. R. Knitting Mills, Inc., 69 Alden Street, Fall River, Mass., effective 9-27-50 to 9-26-51; 5 percent of the productive factory workers, not including sales and clerical personnel.

Hudson Knitting Mills Corp., 561 Washington Street, Hudson, N. Y., effective 10-2-50 to

10-1-51; 5 percent of the total number of productive factory workers.

Knitters Co., Hazelton, Pa., effective 9-30-50 to 9-29-51; five learners.

Leininger Knitting Mills, Orwigsburg, Pa., effective 9-30-50 to 9-29-51; three learners.

Logan-Cache Knitting Mills, 124 South Main Street, Logan, Utah, effective 9-30-50 to 9-29-51; five learners.

Henry L. Miller & Son, Inc., 15 Coal Street, Port Carbon, Pa., effective 9-30-50 to 9-29-51; 5 percent of the productive factory force, not including office and sales personnel.

Strand Manufacturing Co., Inc., Gordon and Railroads Streets, Allentown, Pa., effective 9-30-50 to 9-29-51; five learners.

Taylor Manufacturing Co., West Main Street, Campbellsville, Ky., effective 9-29-50 to 9-28-51; 10 learners for expansion purposes.

Van Raalte Co., High Rock Avenue, Saratoga Springs, N. Y., effective 9-28-50 to 9-27-51; 5 percent of the productive factory workers.

Regulations applicable to the employment of learners (29 CFR, §§ 522.1 to 522.14).

Beade Electrical Instrument Co., Inc., West Canal Street, Penacook, N. H., effective 9-29-50 to 9-28-51; 10 percent of the productive factory force, not including office or sales personnel; assemblers, including winding, 160 hours, 65 cents (electrical indicating instruments).

Beltz Corp., 513 Washington Avenue, St. Louis, Mo., effective 9-27-50 to 9-26-51; 10 percent of productive factory workers; machine operating (except cutting), 320 hours, 60 cents (belts, garters, etc.).

Bert Manufacturing Co., Irvington-on-Hudson, N. Y., effective 9-29-50 to 9-28-51; 10 percent of the productive factory workers, not including office and sales personnel; all productive operations involved in making diaries, not including helpers, floor hands and clean-up laborers, 160 hours, 65 cents (5-year diaries).

Frank Tea & Spice Co., Cincinnati, Ohio, effective 9-28-50 to 9-27-51; 10 percent of the total productive factory workers, not including sales or office personnel; hand olive-packers, 240 hours, 60 cents (manufacturers and packers of spices and teas, etc.).

Hygiene Shower Curtain Manufacturing Co. of Calif., Los Angeles, Calif., effective 10-3-50 to 4-2-51; 10 percent of the total number of productive factory workers, not including office or sales personnel; sewing machine operators, 180 hours, 60 cents (plastic shower curtains and table cloths).

Edward P. Klein Co., Inc., New York, N. Y., effective 9-29-50 to 9-28-51; 10 percent of the total productive factory force, not including office or sales personnel; flower making, including slipping-up, heading, tying, pasting, rosemaking, branching and stemming, 160 hours, 60 cents (artificial decorative flowers).

P & K Inc., 122 North Dixie Highway, Mokena, Ill., effective 10-3-50 to 4-2-51; 10 learners; machine operators, 320 hours, lure makers, 320 hours, assemblers, 320 hours, 60 cents (fishing tackle).

C. E. Sweeney and Sons, Edgerton, Wis., effective 10-1-50 to 3-31-51; 10 percent of the production workers, excluding office and maintenance workers; tobacco leaf sorting and grading, 240 hours, 65 cents (leaf tobacco).

West Craft Co., Murray, Utah, effective 9-28-50 to 3-27-51; two learners; plaster molders, 320 hours, 65 cents (plaster figurines).

The following special learner certificates were issued in Puerto Rico to the companies hereinafter named. The effective and expiring dates, the number of learners, the learner occupations, the

length of the learning period and the learner wage rates are indicated in parentheses, respectively.

Atlas Products Corp., Toa Alta, P. R. (9-13-50; 3-12-51; binding, 2 learners, 100 hours at 26 cents, 100 hours at 34 cents; sew lining, 4 learners, 100 hours at 26 cents, 100 hours at 34 cents; tipping, 8 learners, 100 hours at 26 cents, 100 hours at 34 cents; strapping, 6 learners, 100 hours at 26 cents, 100 hours at 34 cents; siding, 6 learners, 100 hours at 26 cents, 100 hours at 34 cents; banding, 6 learners, 100 hours at 26 cents, 100 hours at 34 cents; forging, 10 learners, 240 hours at 26 cents, 240 hours at 34 cents; thumbing, 10 learners, 240 hours at 26 cents, 240 hours at 34 cents; closing, 20 learners, 240 hours at 26 cents, 240 hours at 34 cents; printing, 2 learners, 100 hours at 26 cents, 100 hours at 34 cents; laying off, 2 learners, 100 hours at 26 cents, 100 hours at 34 cents; turning, 2 learners, 100 hours at 26 cents, 100 hours at 34 cents; cutting, 11 learners, 240 hours at 26 cents, 240 hours at 34 cents; patching, 6 learners, 100 hours at 26 cents, 100 hours at 34 cents; cutting apart, 8 learners, 100 hours at 26 cents, 100 hours at 34 cents; trimming, 8 learners, 100 hours at 26 cents, 100 hours at 34 cents; pasting, 18 learners, 100 hours at 26 cents, 100 hours at 34 cents; lining tacking, 4 learners, 100 hours at 26 cents, 100 hours at 34 cents; thumb turners, 2 learners, 100 hours at 26 cents, 100 hours at 34 cents; sorters of cut stock, 5 learners, 100 hours at 26 cents, 100 hours at 34 cents; examiners, 7 learners, 100 hours at 26 cents, 100 hours at 34 cents) (manufacture of industrial gloves).

Danielle Co., Inc., Santurce, P. R. (8-13-50; 1-12-51; 109; several, first 240 hours at 25 cents, second 240 hours at 30 cents, third 240 hours at 35 cents) (Christmas tree ornaments).

Each certificate has been issued upon the employer's representation that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be cancelled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of Part 522.

Signed at Washington, D. C., this 12th day of October 1950.

ISABEL FERGUSON,
Authorized Representative
of the Administrator.

[F. R. Doc. 50-9301; Filed, Oct. 20, 1950; 8:46 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6316]

CALIFORNIA ELECTRIC POWER CO.

NOTICE OF ORDERS

OCTOBER 17, 1950.

Notice is hereby given that, on October 13, 1950, the Federal Power Commission issued two orders entered October 13, 1950, authorizing issuance of debentures and bonds in the above-designated matter.

tures and bonds in the above-designated matter.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9295; Filed, Oct. 20, 1950; 8:45 a. m.]

[Docket No. G-1424]

UNITED FUEL GAS CO.

ORDER FIXING DATE OF HEARING

On June 21, 1950, United Fuel Gas Company (Applicant), a West Virginia corporation having its principal office in Charleston, West Virginia, filed an application and an amendment thereto on August 16, 1950, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas transmission facilities, subject to the jurisdiction of the Commission, as fully described in said application and amendment on file with the Commission and open to public inspection.

On July 21, 1950, notice of intervention was filed on behalf of The Public Service Commission of West Virginia.

The Commission finds: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure. Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition raising an issue of substance having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER of July 7, 1950 (15 F. R. 4328).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a hearing be held on November 1, 1950, at 9:30 a. m. e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application and amendment: Provided, however, That the Commission may, after a non-contested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

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

Date of issuance: October 17, 1950.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9308; Filed, Oct. 20, 1950; 8:46 a. m.]

[Docket No. G-1453]

TENNESSEE GAS TRANSMISSION CO.

ORDER FIXING DATE OF HEARING

On July 31, 1950, Tennessee Gas Transmission Company (Applicant), a Delaware corporation having its principal place of business at Houston, Texas, filed an application for a certificate of public convenience and necessity pursuant to section 7 (c) of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas transmission facilities, subject to the jurisdiction of the Commission, as fully described in said application on file with the Commission and open to public inspection. Public notice of the filing of the application has been given, including publication in the FEDERAL REGISTER on August 12, 1950 (15 F. R. 5332).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a public hearing be held commencing on November 6, 1950, at 10:00 a. m., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by the application.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure.

Date of issuance: October 17, 1950.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9307; Filed, Oct. 20, 1950;
8:46 a. m.]

[Docket No. G-1483]

L. C. YOUNG

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that L. C. Young (Applicant) of Lexington, Kentucky, filed on September 18, 1950, an application pursuant to section 7 (a) of the Natural Gas Act for an order directing Central Kentucky Natural Gas Company to sell and deliver to Applicant at or near the point where its natural gas transmission pipeline crosses the interstate pipeline facilities of Tennessee Gas Transmission Company, approximately two miles north of Morehead, Kentucky, such quantities of natural gas as Applicant may require for furnishing Morehead State College in the City of Morehead, Kentucky, their natural gas requirements, but not less than 180,000 Mcf nor more than 250,000 Mcf per year.

According to the application, Applicant has been furnishing from local sources of supply the City of Morehead, Kentucky, and Morehead State College with their natural gas requirements. Applicant's local gas reserves are becoming

depleted, according to the application, and are currently estimated at 400,000 Mcf; in 1949 the City of Morehead used approximately 112,000 Mcf, and its requirements in the future are expected to increase due to the expansion of the city's gas distribution system, the growth of the population and the increased use of gas for space heating.

Applicant states that it has been engaged in the transportation and sale of natural gas in Rowan and Lewis Counties, Kentucky, since 1936 pursuant to certificates of public convenience and necessity issued by the Public Service Commission of Kentucky. According to the application, Applicant's present operations include the production, transportation, storage and sale of natural gas to the public and for resale to the public.

Applicant asserts it is in urgent need of additional supply of natural gas to provide for Morehead State College's increased requirements and Applicant's other commitments and requests the issuance of a temporary order on an emergency basis pending the issuance of a permanent order directing Central Kentucky Natural Gas Company to sell and deliver to Applicant the amounts of natural gas hereinbefore described.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.10) on or before the 6th day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9296; Filed, Oct. 20, 1950;
8:45 a. m.]

[Docket No. G-1490]

MISSISSIPPI RIVER FUEL CORP.

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that Mississippi River Fuel Corporation (Applicant), a Delaware corporation, of 407 North 8th Street, St. Louis, Missouri, filed on September 22, 1950, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain transmission pipeline facilities hereinafter described.

Applicant proposes to construct and operate:

(a) An approximately 5.5-mile 18-inch diameter extension of its 40-mile 18-inch diameter Dubach-Perryville pipeline currently under construction pursuant to certificate issued by the Commission's Opinion No. 198 and order dated July 27, 1950, in Docket No. G-1281. Said extension is proposed to extend southwestwardly from the Dubach-Perryville line to the California Company plant in Lincoln Parish, Louisiana.

(b) An approximately 2-mile 4½-inch diameter lateral pipeline connecting

with the aforesaid Dubach-Perryville pipeline at a point approximately 21.5 miles west of Applicant's Perryville compressor station, and extending southwardly into the Downsview Gas Field in Union Parish, Louisiana.

The estimated cost of the proposed facilities is \$320,702, which cost is proposed to be financed by Applicant out of cash on hand.

Concurrently with the filing of the aforesaid application, Applicant filed on September 22, 1950 an application in Docket No. G-1490 requesting temporary authorization for the construction and operation of the aforesaid facilities, stating that by the construction and operation of these facilities it will be enabled to receive immediately 14,000 Mcf of natural gas per day which is not presently available to it, and further stating that prompt authority to begin the construction will permit it to utilize equipment and personnel of contractors presently engaged in the construction of the Dubach-Perryville line and thereby minimize the cost of construction of the proposed facilities.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.10) on or before the sixth day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9302; Filed, Oct. 20, 1950;
8:46 a. m.]

[Docket No. G-1494]

MISSISSIPPI RIVER FUEL CORP.

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that Mississippi River Fuel Corporation (Applicant), a Delaware corporation, of 407 North 8th Street, St. Louis, Missouri, filed on September 27, 1950, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain transmission pipeline facilities hereinafter described.

Applicant proposes to construct and operate additions to eight previously authorized compressor stations and to construct and operate one new compressor station (Station No. 10), as follows:

Location	Number of units	Rated hp. per unit	Total rated hp.
Fountain Hill, Ark.....	4	880	3,520
Glendale, Ark.....	2	1,100	2,200
Carlisle, Ark.....	4	1,100	4,400
West Point, Ark.....	2	1,100	2,200
Tuckerman, Ark.....	3	880	2,640
Biggers, Ark.....	3	1,100	3,300
Poplar Bluff, Mo.....	3	880	2,640
Twelvemile, Mo.....	1	1,100	1,100
No. 10 Station, Mo.....	5	1,100	5,500
Total.....	27		27,500

The proposed additional facilities, according to the application, will have the effect of increasing applicant's system daily sales capacity to 435,000 Mcf on a pressure base of 14.9 psia.¹ Applicant states that the service proposed to be rendered by means of the additional facilities is primarily that of meeting the increased demands of its existing and authorized customers, the increased gas requirements being primarily caused by applicant's utility customers' increased domestic loads for house heating.

The estimated cost of the proposed facilities is \$5,500,000. Applicant states that definite plans for financing the proposed construction will be supplied later.

As to its source of gas supply for operating the proposed expanded system, in addition to its presently connected sources of supply, Applicant refers to a "precedent agreement" dated August 11, 1950, for the purchase of up to 210,000 Mcf of natural gas per day from United Gas Pipe Line Company, subject to the condition, among others, that that company obtain a certificate in the proceeding pending in Docket No. G-1447. In the matter of United Gas Pipe Line Company. In addition, Applicant states that it has received commitments for the delivery of approximately 4,000 Mcf per day by Southern Carbon Company from the Downsfield, Louisiana, Gas Field, and also that it has commitments for the delivery of approximately 10,000 Mcf of gas per day from several suppliers in the Louisiana Hico-Knowles area. According to the application, detailed data concerning gas reserves available will be furnished later.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.10) on or before the 6th day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9303; Filed, Oct. 20, 1950;
8:46 a. m.]

[Docket No. G-1497]

MICHIGAN-WISCONSIN PIPE LINE CO.

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that Michigan-Wisconsin Pipe Line Company (Applicant), a Delaware corporation having its principal office at 500 Griswold Street, Detroit,

¹The additional facilities authorized in Docket No. G-1281, by the certificate issued by Commission Opinion No. 198 and order dated July 27, 1950, and a temporary certificate issued by Commission Opinion No. 198-A and order dated August 22, 1950, are designed to increase the nominal daily delivery capacity of Applicant's system to approximately 375,000 Mcf, but will provide Applicant an actual peak day delivery capacity of approximately 400,000 Mcf per day, as the Commission found in its aforesaid Opinion No. 198.

Michigan, filed with the Federal Power Commission on September 28, 1950, an application requesting the issuance of a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of:

(1) A 4-inch natural gas transmission line approximately 6,100 feet in length extending from the existing main line of Applicant to the "city gate" of Centerville, Iowa; and

(2) A metering and regulating station to be located at the terminus of the above line at Centerville, Iowa.

Such facilities are proposed to be used for the sale and delivery of natural gas to Iowa Southern Utilities Company of Delaware for resale to Centerville. Such sale by Michigan-Wisconsin has been previously authorized by the Commission.

It is estimated that the facilities proposed to be constructed will cost approximately \$29,000, which amount is to be provided from company funds now on hand.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 6th day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9306; Filed, Oct. 20, 1950;
8:47 a. m.]

[Docket No. G-1505]

MISSISSIPPI RIVER FUEL CORP.

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that Mississippi River Fuel Corporation (Applicant), a Delaware corporation, of 407 North 8th Street, St. Louis, Missouri, filed on October 9, 1950, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain transmission pipeline facilities hereinafter described.

Applicant proposes to establish two additional delivery points to Arkansas Power and Light Company near Egypt, Craighead County, and West Point, White County, Arkansas, respectively, for the delivery and sale of natural gas to that company for resale in the unincorporated communities named, and for such purpose proposes to construct and operate:

(a) *Egypt delivery point facilities.* A 2-inch diameter tap line and a metering and regulating station, connecting with Applicant's Jonesboro lateral pipelines in the vicinity of the Egypt School.

(b) *West Point delivery point facilities.* Metering facilities at Applicant's regulator station located on its Line No. 1, which regulator station presently serves Kensett and Searcy, Arkansas.

The estimated cost of the proposed facilities is \$6,710, which cost is proposed to be financed by Applicant out of cash on hand.

Applicant estimates that the peak day deliveries for Egypt in the first year will approximate 43 Mcf, increasing to about 65 Mcf by the fifth year, with estimated annual deliveries of 5,400 Mcf in the first year and about 7,200 Mcf in the fifth year; for West Point, it estimates the peak day deliveries will approximate 36 Mcf in the first year, increasing to about 67 Mcf in the fifth year, with estimated annual deliveries of approximately 4,000 Mcf in the first year and 7,400 Mcf in the fifth year of service.

Applicant requests that its application be considered under the Commission's shortened procedure rule (18 CFR 1.32 (b)).

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.10) on or before the 6th day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9304; Filed, Oct. 20, 1950;
8:46 a. m.]

[Docket No. G-1510]

MISSISSIPPI RIVER FUEL CORP.

NOTICE OF APPLICATION

OCTOBER 17, 1950.

Take notice that Mississippi River Fuel Corporation (Applicant), a Delaware corporation, of 497 North 8th Street, St. Louis, Missouri, filed on October 16, 1950, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of certain transmission pipeline facilities hereinafter described.

Applicant proposes to establish two additional delivery points to Arkansas Power and Light Company near Bradford, White County, and College City (Walnut Ridge Airport), Lawrence County, Arkansas, respectively, and a delivery point to the City of Altheimer, Jefferson County, Arkansas, for the delivery and sale of natural gas for resale in said cities and communities named, and for such purposes proposes to construct and operate:

(a) *Bradford delivery point facilities.* A 2-inch diameter tap line and a metering and regulating station connecting with Applicant's Line No. 1, near Bradford, White County, Arkansas.

(b) *College City (Walnut Ridge Airport) delivery point facilities.* A 2-inch diameter tap line and a metering and regulating station connecting with Applicant's Line No. 1 near College City, Lawrence County, Arkansas.

(c) *Altheimer delivery point facilities.* A 2-inch diameter tap line and a metering and regulating station connecting with Applicant's Line No. 2 near Altheimer, Jefferson County, Arkansas.

The estimated total cost of the proposed facilities is \$11,660, which cost is proposed to be financed by Applicant out of cash on hand.

Applicant estimates that the peak day deliveries for Bradford in the first year will approximate 108 Mcf, increasing to about 244 Mcf by the fifth year, with estimated annual deliveries of 12,100 Mcf in the first year and about 27,100 Mcf in the fifth year; for College City (Walnut Ridge Airport), it estimates that peak day deliveries will approximate 351 Mcf in the first year, increasing to about 425 Mcf in the fifth year, with estimated annual deliveries of approximately 39,000 Mcf the first year and 47,200 Mcf in the fifth year; and for Altheimer, Applicant estimates its peak day deliveries to that city in the first year will approximate 150 Mcf, increasing to about 220 Mcf in the fifth year, with estimated annual deliveries of 19,400 Mcf in the first year and about 27,400 Mcf in the fifth year of service.

Applicant requests that its application be considered under the Commission's shortened procedure rule (18 CFR 1.32 (b)).

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.10) on or before the 6th day of November 1950. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 50-9305; Filed, Oct. 20, 1950;
8:46 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF AN INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCE DURING FISCAL YEAR ENDED JUNE 30, 1950

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

Section 722 of Subchapter E deflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive tax burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years involved, excess profits credit

before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances by the Tax Court of the United States have been made in fifty-three cases, which are included in the list with appropriate notations. There are included as a supplement to this list one hundred twenty-one cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1949. These cases were not included in the list of allowances made during the fiscal year 1949 previously published.

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

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

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

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

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

Increase in the amount of excess profits credit allowed, column 6. The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in column 4.

Gross reduction in the excess profits tax, column 7; gross increase in the income tax, column 8. The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are

the difference between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783, the ten percent credit under section 784, and the adjustment under section 734. The gross income tax is the tax due prior to the foreign tax credit under section 131.

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

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

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

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

Fiscal years ended—	Volume	Number	Date
June 30, 1942.....	9	194	Sept. 28, 1944
June 30, 1943.....	9	194	Do.
June 30, 1944.....	9	219	Nov. 2, 1944
June 30, 1945.....	10	224	Nov. 15, 1945
June 30, 1946.....	11	196	Oct. 8, 1946
June 30, 1947.....	12	197	Oct. 8, 1947
June 30, 1948.....	13	206	Oct. 21, 1948
June 30, 1949.....	14	201	Oct. 18, 1949

[SEAL]

DANIEL A. BOLICH,
Acting Commissioner of
Internal Revenue.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Alabama</i>							
Birmingham Broadcasting Co., Inc., 1715 2d Ave. North, Birmingham.	Commercial broadcasting.....	12-31-1941	\$55,914.19	\$18,435.81	\$3,935.81	\$1,574.33	\$488.64
		12-31-1942	58,745.81	15,604.19	4,904.19	4,413.78	1,961.68
		12-31-1943	58,745.81	15,604.19	4,594.79	4,413.77	1,961.68
		12-31-1944	58,745.81	15,604.19	4,904.19	4,658.98	1,961.68
		12-31-1945	61,877.09	12,472.91	1,772.91	1,684.27	709.16
Cloverleaf Creamery Co., 3330 16th Ave., Birmingham.	Manufacturer of butter.....	12-31-1943	9,521.54	3,359.34	3,359.34	3,023.40	493.78
		12-31-1944	9,530.06	3,359.82	3,359.82	3,183.28	608.34
		12-31-1945	8,668.09	1,092.64	1,092.64	1,038.01	255.01
Dixie Chevrolet Co., 121 Lauderdale St., Selma.	Retail auto sales and service.....	12-31-1945	8,668.09	1,092.64	1,092.64	1,038.01	255.01
Dixie Drive It Yourself System, Atlanta Co., Inc., 1916 5th Ave. North, Birmingham.	Auto and truck rentals and leases, drive it yourself plan.	12-31-1941	2,795.63	7,541.36	4,739.81	131.40	30.22
		12-31-1942	2,795.63	7,541.36	4,739.81	2,633.34	1,090.00
		12-31-1943	2,795.63	7,541.36	4,739.81	2,915.08	874.52
		12-31-1944	12,677.10	7,131.60	2,089.46	254.64	None
		12-31-1945	14,632.17	10,589.86	5,979.91	675.43	168.87
Dixie Drive It Yourself System, Birmingham Co., Inc., 1916 5th Ave. North, Birmingham.	do	12-31-1943	14,632.17	10,589.86	5,979.91	5,281.92	1,873.71
		12-31-1944	376.92	9,468.35	8,969.08	1,364.68	313.87
		12-31-1945	2,534.30	7,309.97	1,740.70	2,530.03	759.00
Dixie Drive It Yourself System, New Orleans Co., Inc., 1916 5th Ave. North, Birmingham.	Auto and truck rentals and leases..	12-31-1941	2,795.99	19,167.76	10,455.82	871.71	200.50
		12-31-1942	4,305.45	18,625.10	9,913.16	8,202.02	1,560.60
Dothan Silk Hosiery Co., East Main St., Dothan.	Manufacturers of silk hosiery.....	11-30-1942	63,508.74	46,262.38	26,741.26	17,154.41	6,891.16
		11-30-1943	63,508.78	46,262.34	26,741.22	24,067.10	10,096.49
		11-30-1944	63,508.78	46,262.34	26,741.22	25,290.91	10,096.49
		11-30-1945	63,508.78	46,262.34	26,741.22	25,404.16	10,096.49
		11-30-1946	63,508.78	46,262.34	26,741.22	2,157.61	908.47
Mobile Paper Mill Co., Crichton.....	Manufacturer of paperboard.....	12-31-1941	14,760.30	47,564.86	6,838.92	3,779.09	1,662.80
		12-31-1943	17,666.83	44,674.33	6,464.33	7,107.08	4,146.85
		12-31-1944	17,571.83	40,286.78	4,043.39	3,841.22	2,143.00
		12-31-1945	3,714.28	12,532.08	5,053.21	3,107.51	1,364.36
		12-31-1946	4,459.12	10,287.66	2,827.78	2,686.39	763.50
<i>Arizona</i>							
Phoenix Motor Co., transferor; W. O. Quebedeaux, et al., transferee, 401 West Van Buren St., Phoenix.	Automobile sales and service.....	12-31-1941 ¹	17,475.95	8,249.22	7,350.25	4,050.63	1,255.69
		12-31-1942 ²	19,083.39	7,617.67	6,718.70	6,046.83	3,484.93
The O. S. Stapley Co., 723 Grand Ave., Post Office Box 960, Phoenix.	Wholesale and retail, hardware and implements.	9-30-1941	37,093.77	86,386.91	24,751.23	5,795.95	None
		9-30-1942	42,735.00	84,500.17	30,556.00	18,622.47	6,718.27
		9-30-1943	45,027.39	82,469.02	28,692.61	23,823.35	11,477.04
		9-30-1944	45,027.39	82,469.02	28,712.61	26,897.36	11,477.04
		9-30-1945	48,290.21	79,206.20	25,429.85	25,794.38	10,860.80
		9-30-1946	51,929.11	75,567.30	21,790.99	2,436.27	2,436.27
<i>Arkansas</i>							
Buhrman-Pharr Hardware Co., 3d and Laurel Sts., Texarkana.	Wholesale and retail hardware.....	12-31-1943	78,158.92	11,510.15	3,668.26	3,301.65	1,467.40
		12-31-1944	78,158.92	11,510.15	3,668.26	3,485.09	1,467.40
		12-31-1945	78,158.92	11,400.01	3,668.50	3,485.08	1,467.40
Lowrance Bros. & Co., Inc., Driver.....	Farming and levee contractors.....	2-28-1943	74,661.24	71,307.50	3,551.31	3,156.18	1,420.52
		2-29-1944	74,661.24	71,307.50	3,551.31	4,062.58	1,987.50
		2-28-1945	74,661.24	71,307.50	3,551.31	3,373.74	1,420.52
		1-31-1946	3,497.82	9,600.22	9,600.22	9,120.21	2,654.02
		1-31-1946	4,140.33	8,957.71	8,957.71	8,527.12	2,174.42
<i>First District of California</i>							
C. G. T. Farming Co., Corcoran.....	Farming.....	11-30-1942 ¹	22,803.32	None	None	2,125.26	1,140.74
Amling's of California, Inc., 211 4th St., San Francisco.	Wholesale florist.....	5-31-1943 ¹	3,659.00	None	None	1,350.40	400.92
Barron-Gray Packing Co., 5th and Martha Sts., San Jose.	Canning fruit, vegetables, and juices.	4-30-1941	147,164.84	62,866.38	62,866.38	16,288.00	None
		4-30-1942	177,454.97	80,224.63	80,224.63	44,123.72	13,678.35
		4-30-1943	220,589.40	40,928.03	40,928.03	36,835.22	16,371.21
		4-30-1944	220,624.68	40,928.03	40,928.03	37,511.77	16,371.21
		4-30-1945	220,638.87	40,928.03	40,928.03	38,881.63	16,371.21
Basalt Rock Company, Inc., 8th and River Sts., Napa.	Shipbuilding, concrete aggregates, road and fuel oils, building materials.	12-31-1940	58,238.75	475,490.39	47,853.69	19,141.44	None
		12-31-1941	109,384.00	565,742.63	64,182.03	29,800.12	9,238.62
Brody Operating Corp., 1530 Broadway, Oakland.	Women's ready to wear specialty leased department.	1-31-1942	12,686.15	21,305.33	5,363.85	2,648.63	901.39
		1-31-1943	12,471.68	20,519.80	5,363.85	4,827.46	1,524.94
		1-31-1944	13,486.15	20,505.33	5,363.85	9,795.52	4,449.12
		1-31-1945	13,486.15	20,505.33	5,363.85	9,758.54	5,443.93
		12-31-1944	20,557.04	1,820.15	680.59	646.57	360.71
Carnie-Goodwin-Pendleton Co., 515 L St., Sacramento.	Tent and awning manufacturers and dealers.	12-31-1941	2,134.72	3,364.00	1,925.02	823.12	189.31
Clevenger Mercantile Co., Caruthers.....	General retail merchandise.....	12-31-1942	2,539.16	3,854.26	1,520.58	2,248.07	674.42
		12-31-1943	2,622.01	3,771.41	1,457.73	1,940.09	282.03
		12-31-1944	2,939.86	3,453.56	1,119.88	1,632.90	464.09
		12-31-1945	3,330.78	3,062.64	728.96	1,043.82	296.66
Duast Manufacturing Co., Ltd., 945 Folsom St., San Francisco.	Manufacturing beauty parlor equipment and supplies.	12-31-1941	20,000.31	55,723.91	8,822.83	3,529.13	1,094.03
		12-31-1942	36,276.24	61,724.85	5,686.65	12,901.38	6,831.66
		12-31-1943	36,275.94	65,108.15	5,575.09	5,017.58	2,954.80
		10-31-1944	14,448.95	14,051.05	2,966.45	2,793.41	1,429.35
Frank Edwards Co., Inc., 382 6th St., San Francisco.	Wholesale and retail automotive parts.	4-30-1946	15,531.76	32,788.65	14,447.87	9,213.00	5,139.87
The Eureka Newspapers, Inc., 528 E St., Eureka.	Newspaper publishers.....	12-31-1943	6,896.49	10,763.12	2,466.41	2,751.28	825.38
		12-31-1944	7,343.56	14,316.05	2,019.34	1,126.99	320.30
		12-31-1945	7,732.73	9,926.88	1,630.17	1,683.45	478.46
		12-31-1946	257,117.91	229,068.80	17,356.88	6,684.96	None
General Metals Corp., 701 16th Ave., Oakland.	Foundry (iron, steel and malleable).	12-31-1941	306,922.92	176,263.79	41,325.46	24,795.27	7,686.54
		12-31-1942	319,683.40	163,503.31	29,174.39	26,296.95	11,699.75
		12-31-1943	319,683.40	163,503.31	29,174.39	26,296.95	11,699.76
		12-31-1944	319,683.40	163,503.31	29,174.39	25,716.74	11,699.76
		12-31-1945	319,683.40	163,503.31	29,174.39	27,715.67	11,699.76
		12-31-1946	7,212.33	21,594.47	2,186.89	2,771.17	831.34
		12-31-1947	7,212.33	21,794.47	2,186.89	1,988.20	820.47
		12-31-1948	8,712.32	21,594.48	2,176.90	352.66	127.09
Green Glen Dairy, 3175 18th Street., San Francisco.	Wholesale milk dealer.....	12-31-1942	7,212.33	21,594.47	2,186.89	2,771.17	831.34
		12-31-1943	7,212.33	21,794.47	2,186.89	1,988.20	820.47
		12-31-1944	8,712.32	21,594.48	2,176.90	352.66	127.09

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. F) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of California—Continued</i>							
Half Moon Fruit & Produce Co., Inc., 161 Washington St., San Francisco.	Commission merchants and whole-sale produce.	12-31-1940 12-31-1941 1-1-1943 to 3-31-1943	\$2,756.50 3,930.11 6,233.12	\$25,468.28 24,274.67 3,276.88	\$5,280.50 5,549.89 None	\$304.94 1,942.64 727.20	None \$446.77 202.00
Herzberg California Fruit Products Co., Inc., Box 207, San Jose.	Canning.....	12-31-1942	124,689.89	None	None	13,525.52	6,011.35
Hickmet Canning Co., Antioch.....	do.....	3-31-1942 3-31-1943 3-31-1945	26,940.54 26,940.54 31,100.54	16,872.27 16,872.27 16,872.27	5,645.87 5,645.87 5,645.87	1,976.06 5,081.28 16,090.72	612.58 2,992.31 7,244.21
Irving-Fredrick, Inc., 764 Market St., San Francisco.	Retail ladies ready to wear.....	12-31-1944	9,165.88	None	None	2,919.64	1,628.97
Kay Jewelry Co. of Sacramento, 810 K St., Sacramento.	Retail credit jewelry.....	6-30-1943 6-30-1944 6-30-1945	7,518.40 8,492.98 8,502.85	21,510.77 20,536.19 20,526.34	12,099.10 9,002.90 11,114.65	9,908.78 9,002.90 10,558.92	5,188.35 3,786.23 4,301.51
Keller Co., Inc., 77 O'Farrell St., San Francisco.	Wholesale tailors trimmings.....	12-31-1943	602.03	4,147.97	2,034.74	1,831.27	549.38
Marine Magnesium Products Corp., Post Office Box 711, South San Francisco.	Manufacture of magnesium products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	26,718.80 31,337.09 35,568.05 35,568.65 35,565.67	40,539.60 35,921.31 31,690.35 31,689.75 22,065.88	15,428.34 26,294.46 22,063.50 22,062.90 22,065.88	3,882.87 13,034.80 12,962.57 2,202.42 41,222.32	None 4,040.80 6,882.85 978.85 17,651.50
The Bert McDowell Co., Transferor; Bert McDowell Co., Transferee, Post Office Box 511, Sacramento.	Wholesale and retail grocers.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	158,645.76 156,820.36 155,646.44 155,646.44	68,288.17 74,408.96 74,409.15 68,288.17	8,748.36 8,748.36 8,748.36 8,748.36	5,361.37 7,876.53 7,876.53 8,310.94	1,662.03 3,499.35 3,499.35 3,499.35
Bert McDowell Co., 114 K St., Sacramento.	Wholesale grocers.....	12-31-1945	116,477.79	14,474.20	4,026.86	3,825.51	1,010.74
Newell Guttrud Co., 308 Fremont St., San Francisco.	Soap manufacturer.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	40,030.81 48,541.12 48,541.12 48,541.12 48,541.12 48,541.12	20,913.84 47,392.46 47,392.46 47,392.46 47,392.46 47,392.46	4,802.89 8,024.77 8,024.77 8,024.77 8,024.77 8,024.77	1,353.78 7,447.78 7,447.78 7,447.78 7,447.78 7,447.78	None 2,308.81 3,457.02 3,457.02 3,457.02 3,457.02
Oliver United Filters, Inc., 2900 Glascock St., Oakland.	Manufacturer of filters, pumps, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	270,129.85 321,140.35 370,876.08 371,074.37 371,074.37 371,074.37	202,370.15 201,359.65 151,623.92 151,423.63 151,423.63 151,423.63	42,539.75 50,336.36 600.63 402.34 402.34 402.34	10,538.53 25,168.33 8,272.04 362.10 362.10 362.10	None 7,892.28 3,676.46 148.76 148.76 148.76
Pacific Scientific Co., 25 Stillman St., San Francisco.	Manufacturer's representative.....	12-31-1941	15,397.96	7,642.41	3,576.28	1,966.96	639.21
Pine Logging Co. of California, Post Office Box 1086, Fresno.	Logging and lumbering.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,067.48 6,427.16 10,612.55 8,400.07 9,534.32 8,517.85	11,721.56 11,361.88 7,176.49 2,195.69 8,254.72 28,161.40	1,019.31 4,168.60 16.79 2,195.69 1,061.44 10,428.00	1,040.48 2,848.91 1,925.66 5,174.84 3,678.33 8,998.90	None 1,253.52 578.00 1,613.66 1,057.34 5,941.49
Placencia Fruit Co., Box 1089, Petaluma.....	Fruit growers.....	12-31-1944	8,517.85	28,161.40	10,428.00	2,933.55	97.73
President Hotel Co., Cowper and University Ave., Palo Alto.	Lease and operate hotel.....	11-30-1946	1,338.39	2,933.55	2,933.55	238.31	97.73
Rathjen Bros., Inc., 135 Berry St., San Francisco.	Wholesale beverage.....	12-31-1943	100,374.72	6,640.19	6,640.19	5,976.25	2,656.05
Rheem Manufacturing Co., Chesley Ave. and S. P. Ry., Richmond.	Fabricated metal products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	482,104.41 712,625.04 20,637.40 20,637.40 20,637.40 20,637.40	576,958.59 701,099.96 46,936.22 42,808.74 42,808.74 42,808.74	74,528.40 82,445.51 12,657.56 8,530.08 8,530.08 8,530.08	24,619.30 49,467.30 6,451.86 9,370.17 7,677.08 1,276.68	None 15,334.86 2,000.07 5,518.89 4,520.95 712.56
Schlimer Stevedoring Co., Ltd., 55-67 Sacramento St., San Francisco.	Stevedoring.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	86,294.92 106,374.33 113,124.71 3,708.96 4,031.94 3,555.42	277,980.78 275,292.87 298,542.49 11,245.70 34,103.15 34,579.67	31,402.94 36,636.43 29,883.99 8,166.04 5,336.61 6,889.23	12,561.18 20,150.04 40,893.65 2,808.12 5,336.61 6,889.23	None 18,176.52 5,246.52 659.67 2,758.88 2,887.54
A. Teichert & Son, Inc., 1846 37th St., Sacramento.	Contractors.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	86,294.92 106,374.33 113,124.71 3,708.96 4,031.94 3,555.42	277,980.78 275,292.87 298,542.49 11,245.70 34,103.15 34,579.67	31,402.94 36,636.43 29,883.99 8,166.04 5,336.61 6,889.23	12,561.18 20,150.04 40,893.65 2,808.12 5,336.61 6,889.23	None 18,176.52 5,246.52 659.67 2,758.88 2,887.54
J. T. Thorpe & Son, Inc., 1304 64th St., Emeryville.	Fire brick construction.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,708.96 4,031.94 3,555.42 4,504.84 4,074.96	11,245.70 34,103.15 34,579.67 33,630.25 34,060.13	8,166.04 5,336.61 6,889.23 9,745.16 10,175.04	2,808.12 5,336.61 6,889.23 9,745.16 9,696.29	None 2,758.88 2,887.54 2,770.20 2,828.29
United Engineering Co., Inc., 500 Beale St., San Francisco.	Ship construction and repairs.....	12-31-1940 12-31-1941 12-31-1942	30,559.55 46,497.92 21,524.84	42,826.34 84,980.88 13,442.28	7,158.18 6,121.58 1,568.90	2,322.86 3,061.29 627.55	None 959.00 194.54
Vogel Chevrolet Co., 1616 Eye St., Sacramento.	Automobile sales and service.....	12-31-1941	21,524.84	13,442.28	1,568.90	627.55	194.54
Western Vegetable Oils Co., Inc., 24 California St., San Francisco.	Manufacturing vegetable oils.....	12-31-1945	25,239.04	27,824.26	4,248.91	4,036.47	2,251.92
<i>Sixth District of California</i>							
Altec Lansing Corp., 1689 North Vine St., Hollywood.	Manufacture and sale of speaker equipment and electronic sound equipment.	12-31-1942 12-31-1945	3,127.84 15,921.19	45,274.66 32,481.31	13,457.37 664.02	8,406.42 657.21	3,928.18 366.66
Arrow Rock Co., 2815 Glendale Blvd., Los Angeles.	Sand, gravel and ready-mixed concrete.	9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	11,582.52 17,004.46 17,004.46 17,004.46 22,049.36	152,742.81 Unstated 147,149.87 147,149.87 142,104.97	13,081.19 11,467.47 5,310.77 11,467.47 6,422.57	6,881.07 10,320.73 5,310.77 10,894.10 1,845.96	2,434.30 5,358.82 2,745.23 6,077.76 1,029.85
Awful Fresh MacFarlane (formerly Staley, Inc.), 415 24th St., Oakland.	Candy manufacturing and sale.....	6-30-1942 6-30-1944 6-30-1945	6,522.48 10,129.17 12,860.06	56,149.93 67,170.83 62,130.94	20,831.68 23,148.16 20,408.27	5,902.64 17,140.49 18,277.29	2,597.16 10,447.25 10,304.95
Bemis Paper Bag Co., (formerly Jalta Paper Bag Co., 830 East D St., Wilmington), 408 Pine St., St. Louis, Mo.	Manufacturers of paper bags.....	10-31-1942	40,000.00	47,000.00	29,000.00	10,575.07	3,278.27
Beth Olam Cemetery in Hollywood, 900 North Gower St., Los Angeles.	Cemetery sales.....	4-30-1944 4-30-1946	4,983.40 4,983.40	2,270.99 2,270.99	976.81 976.81	896.28 623.07	459.84 177.00
Bullock's, Inc., Broadway, Hill and 7th Sts., Los Angeles.	Retail dry goods.....	1-31-1942 1-31-1943 1-31-1944 1-31-1944	1,820,808.02 1,839,153.08 1,839,153.08 1,839,153.08	229,700.91 253,142.60 282,714.77 23,185.88	104,370.32 86,025.26 80,776.77 9,374.91	66,533.05 77,422.74 73,042.10 14,277.39	20,625.25 34,410.10 32,310.70 7,066.63
California Studios, Inc., 5235 Clinton St., Los Angeles.	Rental of motion picture equipment and studio facilities.	7-31-1945	6,371.89	24,897.36	7,652.14	10,227.63	3,690.78
C. E. Coberly, Inc., 1400 West 8th St., Los Angeles.	Automobile dealer.....	3-31-1943 3-31-1944 3-31-1945	17,259.28 13,059.04 13,059.04	34,013.35 38,213.59 38,213.59	None 3,216.26 3,216.26	3,047.82 2,654.53 1,767.64	940.20 983.09 939.63

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of California—Continued</i>							
Courtley, Ltd., (formerly: Castilian Products Corp.), care of William R. Warner & Co., 113 West 18th St., New York, N. Y.	Manufacturers of soap and cosmetics.	10-31-1943 10-31-1944 10-31-1945 11-1-1945 to 8-8-1946 12-31-1949	\$4,727.62 4,712.62 4,712.62 4,712.62 4,712.62 19,211.67	\$83,600.83 83,018.93 83,018.93 83,018.93 83,018.93 3,771.00	\$1,033.18 988.18 988.18 988.18 988.18 831.67	\$1,524.25 930.54 938.77 156.90 205.59 None	\$457.27 266.81 266.81 14.34 None None
Crystal Paper Service Corp., (Lily-Tulip Cup Corp., successor), 122 East 42d St., New York, N. Y.	Paper cup container manufacturers.	12-31-1940 ¹ 12-31-1941 ¹ 12-31-1942 ¹ 12-31-1943 ¹ 12-31-1944 ¹ 12-31-1945 ¹	4,062.70 4,372.57 4,818.03 4,475.13 8,718.40 8,718.40	11,858.11 11,548.24 11,102.78 11,448.68 6,958.97 6,958.97	5,443.02 6,375.49 5,930.03 6,272.93 6,056.92 6,056.92	735.03 2,382.23 5,174.73 6,114.10 1,027.05 1,027.05	None 595.55 1,552.42 1,834.24 307.86 307.86
De Anza Chevrolet, Inc., transferor; George Reade, transferee, 3633 Market St., Riverside.	Automotive sales and service.	12-31-1940 ¹ 12-31-1941 ¹ 12-31-1942 ¹ 12-31-1943 ¹ 12-31-1944 ¹ 12-31-1945 ¹	4,062.70 4,372.57 4,818.03 4,475.13 8,718.40 8,718.40	11,858.11 11,548.24 11,102.78 11,448.68 6,958.97 6,958.97	5,443.02 6,375.49 5,930.03 6,272.93 6,056.92 6,056.92	735.03 2,382.23 5,174.73 6,114.10 1,027.05 1,027.05	None 595.55 1,552.42 1,834.24 307.86 307.86
Eaton's Santa Anita, Inc., 1150 West Colorado Blvd., Arcadia.	Restaurant and hotel.	12-31-1941 ¹ 12-31-1942 ¹ 1-1-1943 to 10-31-1943 10-31-1942 10-31-1941 12-31-1940 12-31-1939 12-31-1938 12-31-1937 12-31-1936 12-31-1935 12-31-1934 12-31-1933 12-31-1932 12-31-1931 12-31-1930 12-31-1929 12-31-1928 12-31-1927 12-31-1926 12-31-1925 12-31-1924 12-31-1923 12-31-1922 12-31-1921 12-31-1920 12-31-1919 12-31-1918 12-31-1917 12-31-1916 12-31-1915 12-31-1914 12-31-1913 12-31-1912 12-31-1911 12-31-1910 12-31-1909 12-31-1908 12-31-1907 12-31-1906 12-31-1905 12-31-1904 12-31-1903 12-31-1902 12-31-1901 12-31-1900 12-31-1899 12-31-1898 12-31-1897 12-31-1896 12-31-1895 12-31-1894 12-31-1893 12-31-1892 12-31-1891 12-31-1890 12-31-1889 12-31-1888 12-31-1887 12-31-1886 12-31-1885 12-31-1884 12-31-1883 12-31-1882 12-31-1881 12-31-1880 12-31-1879 12-31-1878 12-31-1877 12-31-1876 12-31-1875 12-31-1874 12-31-1873 12-31-1872 12-31-1871 12-31-1870 12-31-1869 12-31-1868 12-31-1867 12-31-1866 12-31-1865 12-31-1864 12-31-1863 12-31-1862 12-31-1861 12-31-1860 12-31-1859 12-31-1858 12-31-1857 12-31-1856 12-31-1855 12-31-1854 12-31-1853 12-31-1852 12-31-1851 12-31-1850 12-31-1849 12-31-1848 12-31-1847 12-31-1846 12-31-1845 12-31-1844 12-31-1843 12-31-1842 12-31-1841 12-31-1840 12-31-1839 12-31-1838 12-31-1837 12-31-1836 12-31-1835 12-31-1834 12-31-1833 12-31-1832 12-31-1831 12-31-1830 12-31-1829 12-31-1828 12-31-1827 12-31-1826 12-31-1825 12-31-1824 12-31-1823 12-31-1822 12-31-1821 12-31-1820 12-31-1819 12-31-1818 12-31-1817 12-31-1816 12-31-1815 12-31-1814 12-31-1813 12-31-1812 12-31-1811 12-31-1810 12-31-1809 12-31-1808 12-31-1807 12-31-1806 12-31-1805 12-31-1804 12-31-1803 12-31-1802 12-31-1801 12-31-1800 12-31-1799 12-31-1798 12-31-1797 12-31-1796 12-31-1795 12-31-1794 12-31-1793 12-31-1792 12-31-1791 12-31-1790 12-31-1789 12-31-1788 12-31-1787 12-31-1786 12-31-1785 12-31-1784 12-31-1783 12-31-1782 12-31-1781 12-31-1780 12-31-1779 12-31-1778 12-31-1777 12-31-1776 12-31-1775 12-31-1774 12-31-1773 12-31-1772 12-31-1771 12-31-1770 12-31-1769 12-31-1768 12-31-1767 12-31-1766 12-31-1765 12-31-1764 12-31-1763 12-31-1762 12-31-1761 12-31-1760 12-31-1759 12-31-1758 12-31-1757 12-31-1756 12-31-1755 12-31-1754 12-31-1753 12-31-1752 12-31-1751 12-31-1750 12-31-1749 12-31-1748 12-31-1747 12-31-1746 12-31-1745 12-31-1744 12-31-1743 12-31-1742 12-31-1741 12-31-1740 12-31-1739 12-31-1738 12-31-1737 12-31-1736 12-31-1735 12-31-1734 12-31-1733 12-31-1732 12-31-1731 12-31-1730 12-31-1729 12-31-1728 12-31-1727 12-31-1726 12-31-1725 12-31-1724 12-31-1723 12-31-1722 12-31-1721 12-31-1720 12-31-1719 12-31-1718 12-31-1717 12-31-1716 12-31-1715 12-31-1714 12-31-1713 12-31-1712 12-31-1711 12-31-1710 12-31-1709 12-31-1708 12-31-1707 12-31-1706 12-31-1705 12-31-1704 12-31-1703 12-31-1702 12-31-1701 12-31-1700 12-31-1699 12-31-1698 12-31-1697 12-31-1696 12-31-1695 12-31-1694 12-31-1693 12-31-1692 12-31-1691 12-31-1690 12-31-1689 12-31-1688 12-31-1687 12-31-1686 12-31-1685 12-31-1684 12-31-1683 12-31-1682 12-31-1681 12-31-1680 12-31-1679 12-31-1678 12-31-1677 12-31-1676 12-31-1675 12-31-1674 12-31-1673 12-31-1672 12-31-1671 12-31-1670 12-31-1669 12-31-1668 12-31-1667 12-31-1666 12-31-1665 12-31-1664 12-31-1663 12-31-1662 12-31-1661 12-31-1660 12-31-1659 12-31-1658 12-31-1657 12-31-1656 12-31-1655 12-31-1654 12-31-1653 12-31-1652 12-31-1651 12-31-1650 12-31-1649 12-31-1648 12-31-1647 12-31-1646 12-31-1645 12-31-1644 12-31-1643 12-31-1642 12-31-1641 12-31-1640 12-31-1639 12-31-1638 12-31-1637 12-31-1636 12-31-1635 12-31-1634 12-31-1633 12-31-1632 12-31-1631 12-31-1630 12-31-1629 12-31-1628 12-31-1627 12-31-1626 12-31-1625 12-31-1624 12-31-1623 12-31-1622 12-31-1621 12-31-1620 12-31-1619 12-31-1618 12-31-1617 12-31-1616 12-31-1615 12-31-1614 12-31-1613 12-31-1612 12-31-1611 12-31-1610 12-31-1609 12-31-1608 12-31-1607 12-31-1606 12-31-1605 12-31-1604 12-31-1603 12-31-1602 12-31-1601 12-31-1600 12-31-1599 12-31-1598 12-31-1597 12-31-1596 12-31-1595 12-31-1594 12-31-1593 12-31-1592 12-31-1591 12-31-1590 12-31-1589 12-31-1588 12-31-1587 12-31-1586 12-31-1585 12-31-1584 12-31-1583 12-31-1582 12-31-1581 12-31-1580 12-31-1579 12-31-1578 12-31-1577 12-31-1576 12-31-1575 12-31-1574 12-31-1573 12-31-1572 12-31-1571 12-31-1570 12-31-1569 12-31-1568 12-31-1567 12-31-1566 12-31-1565 12-31-1564 12-31-1563 12-31-1562 12-31-1561 12-31-1560 12-31-1559 12-31-1558 12-31-1557 12-31-1556 12-31-1555 12-31-1554 12-31-1553 12-31-1552 12-31-1551 12-31-1550 12-31-1549 12-31-1548 12-31-1547 12-31-1546 12-31-1545 12-31-1544 12-31-1543 12-31-1542 12-31-1541 12-31-1540 12-31-1539 12-31-1538 12-31-1537 12-31-1536 12-31-1535 12-31-1534 12-31-1533 12-31-1532 12-31-1531 12-31-1530 12-31-1529 12-31-1528 12-31-1527 12-31-1526 12-31-1525 12-31-1524 12-31-1523 12-31-1522 12-31-1521 12-31-1520 12-31-1519 12-31-1518 12-31-1517 12-31-1516 12-31-1515 12-31-1514 12-31-1513 12-31-1512 12-31-1511 12-31-1510 12-31-1509 12-31-1508 12-31-1507 12-31-1506 12-31-1505 12-31-1504 12-31-1503 12-31-1502 12-31-1501 12-31-1500 12-31-1499 12-31-1498 12-31-1497 12-31-1496 12-31-1495 12-31-1494 12-31-1493 12-31-1492 12-31-1491 12-31-1490 12-31-1489 12-31-1488 12-31-1487 12-31-1486 12-31-1485 12-31-1484 12-31-1483 12-31-1482 12-31-1481 12-31-1480 12-31-1479 12-31-1478 12-31-1477 12-31-1476 12-31-1475 12-31-1474 12-31-1473 12-31-1472 12-31-1471 12-31-1470 12-31-1469 12-31-1468 12-31-1467 12-31-1466 12-31-1465 12-31-1464 12-31-1463 12-31-1462 12-31-1461 12-31-1460 12-31-1459 12-31-1458 12-31-1457 12-31-1456 12-31-1455 12-31-1454 12-31-1453 12-31-1452 12-31-1451 12-31-1450 12-31-1449 12-31-1448 12-31-1447 12-31-1446 12-31-1445 12-31-1444 12-31-1443 12-31-1442 12-31-1441 12-31-1440 12-31-1439 12-31-1438 12-31-1437 12-31-1436 12-31-1435 12-31-1434 12-31-1433 12-31-1432 12-31-1431 12-31-1430 12-31-1429 12-31-1428 12-31-1427 12-31-1426 12-31-1425 12-31-1424 12-31-1423 12-31-1422 12-31-1421 12-31-1420 12-31-1419 12-31-1418 12-31-1417 12-31-1416 12-31-1415 12-31-1414 12-31-1413 12-31-1412 12-31-1411 12-31-1410 12-31-1409 12-31-1408 12-31-1407 12-31-1406 12-31-1405 12-31-1404 12-31-1403 12-31-1402 12-31-1401 12-31-1400 12-31-1399 12-31-1398 12-31-1397 12-31-1396 12-31-1395 12-31-1394 12-31-1393 12-31-1392 12-31-1391 12-31-1390 12-31-1389 12-31-1388 12-31-1387 12-31-1386 12-31-1385 12-31-1384 12-31-1383 12-31-1382 12-31-1381 12-31-1380 12-31-1379 12-31-1378 12-31-1377 12-31-1376 12-31-1375 12-31-1374 12-31-1373 12-31-1372 12-31-1371 12-31-1370 12-31-1369 12-31-1368 12-31-1367 12-31-1366 12-31-1365 12-31-1364 12-31-1363 12-31-1362 12-31-1361 12-31-1360 12-31-1359 12-31-1358 12-31-1357 12-31-1356 12-31-1355 12-31-1354 12-31-1353 12-31-1352 12-31-1351 12-31-1350 12-31-1349 12-31-1348 12-31-1347 12-31-1346 12-31-1345 12-31-1344 12-31-1343 12-31-1342 12-31-1341 12-31-1340 12-31-1339 12-31-1338 12-31-1337 12-31-1336 12-31-1335 12-31-1334 12-31-1333 12-31-1332 12-31-1331 12-31-1330 12-31-1329 12-31-1328 12-31-1327 12-31-1326 12-31-1325 12-31-1324 12-31-1323 12-31-1322 12-31-1321 12-31-1320 12-31-1319 12-31-1318 12-31-1317 12-31-1316 12-31-1315 12-31-1314 12-31-1313 12-31-1312 12-31-1311 12-31-1310 12-31-1309 12-31-1308 12-31-1307 12-31-1306 12-31-1305 12-31-1304 12-31-1303 12-31-1302 12-31-1301 12-31-1300 12-31-1299 12-31-1298 12-31-1297 12-31-1296 12-31-1295 12-31-1294 12-31-1293 12-31-1292 12-31-1291 12-31-1290 12-31-1289 12-31-1288 12-31-1287 12-31-1286 12-31-1285 12-31-1284 12-31-1283 12-31-1282 12-31-1281 12-31-1280 12-31-1279 12-31-1278 12-31-1277 12-31-1276 12-31-1275 12-31-1274 12-31-1273 12-31-1272 12-31-1271 12-31-1270 12-31-1269 12-31-1268 12-31-1267 12-31-1266 12-31-1265 12-31-1264 12-31-1263 12-31-1262 12-31-1261 12-31-1260 12-31-1259 12-31-1258 12-31-1257 12-31-1256 12-31-1255 12-31-1254 12-31-1253 12-31-1252 12-31-1251 12-31-1250 12-31-1249 12-31-1248 12-31-1247 12-31-1246 12-31-1245 12-31-1244 12-31-1243 12-31-1242 12-31-1241 12-31-1240 12-31-1239 12-31-1238 12-31-1237 12-31-1236 12-31-1235 12-31-1234 12-31-1233 12-31-1232 12-31-1231 12-31-1230 12-31-1229 12-31-1228 12-31-1227 12-31-1226 12-31-1225 12-31-1224 12-31-1223 12-31-1222 12-31-1221 12-31-1220 12-31-1219 12-31-1218 12-31-1217 12-31-1216 12-31-1215 12-31-1214 12-31-1213 12-31-1212 12-31-1211 12-31-1210 12-31-1209 12-31-1208 12-31-1207 12-31-1206 12-31-1205 12-31-1204 12-31-1203 12-31-1202 12-31-1201 12-31-1200 12-31-1199 12-31-1198 12-31-1197 12-31-1196 12-31-1195 12-31-1194 12-31-1193 12-31-1192 12-31-1191 12-31-1190 12-31-1189 12-31-1188 12-31-1187 12-31-1186 12-31-1185 12-31-1184 12-31-1183 12-31-1182 12-31-1181 12-31-1180 12-31-1179 12-31-1178 12-31-1177 12-31-1176 12-31-1175 12-31-1174 12-31-1173 12-31-1172 12-31-1171 12-31-1170 12-31-1169 12-31-1168 12-31-1167 12-31-1166 12-31-1165 12-31-1164 12-31-1163 12-31-1162 12-31-1161 12-31-1160 12-31-1159 12-31-1158 12-31-1157 12-31-1156 12-31-1155 12-31-1154 12-31-1153 12-31-1152 12-31-1151 12-31-1150 12-31-1149 12-31-1148 12-31-1147 12-31-1146 12-31-1145 12-31-1144 12-31-1143 12-31-1142 12-31-1141 12-31-1140 12-31-1139 12-31-1138 12-31-1137 12-31-1136 12-31-1135 12-31-1134 12-31-1133 12-31-1132 12-31-1131 12-31-1130 12-31-1129 12-31-1128 12-31-1127 12-31-1126 12-31-1125 12-31-1124 12-31-1123 12-31-1122 12-31-1121 12-31-1120 12-31-1119 12-31-1118 12-31-1117 12-31-1116 12-31-1115 12-31-1114 12-31-1113 12-31-1112 12-31-1111 12-31-1110 12-31-1109 12-31-1108 12-31-1107 12-31-1106 12-31-1105 12-31-1104 12-31-1103 12-31-1102 12-31-1101 12-31-1100 12-31-1099 12-31-1098 12-31-1097 12-31-1096 12-31-1095 12-31-1094 12-31-1093 12-31-1092 12-31-1091 12-31-1090 12-31-1089 12-31-1088 12-31-1087 12-31-1086 12-31-1085 12-31-1084 12-31-1083 12-31-1082 12-31-1081 12-31-1080 12-31-1079 12-31-1078 12-31-1077 12-31-1076 12-31-1075 12-31-1074 12-31-1073 12-31-1072 12-3					

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of California—Continued</i>							
Pepsi Cola Bottling Co., of Los Angeles, 901 East 62d St., Los Angeles.	Bottlers of Pepsi Cola	3-31-1941 3-31-1942 3-31-1943 3-31-1944	\$35,373.54 41,441.81 41,441.81 41,441.81	\$51,733.67 84,634.41 70,828.54 39,214.07	\$21,587.51 34,375.79 34,375.79 34,375.79	\$6,476.26 15,469.10 42,639.54 62,469.07	None \$4,735.42 21,850.03 27,753.78
Rajo Fishing Corp., 621 South Fries Ave., Wilmington.	Commercial fishing	4-30-1943 4-30-1944	5,507.38 5,875.43	14,187.26 6,780.12	4,621.03 4,252.98	13,143.31 6,250.32	4,714.88 2,415.10
Ralphs Grocery Co., 926 West 7th St., Los Angeles.	Retail grocers	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	485,606.92 590,813.09 591,271.93 591,271.93 591,271.92 591,271.92	68,626.12 145,146.62 159,454.49 105,851.35 105,851.36 105,851.36	51,854.56 101,784.25 101,325.42 101,325.42 101,325.43 101,325.43	14,285.18 50,892.14 91,192.87 91,192.87 96,259.16 96,259.15	None 15,776.57 40,530.17 40,530.17 40,530.17 40,530.17
Schumacher Wall Board Corp., The Parafine Companies, Inc. (successor), 475 Brannon St., San Francisco.	Manufacture and sale of plaster wallboard, etc.	4-30-1944 4-30-1945 5-1-1945 to	188,127.93 185,605.89 170,966.00	323,893.67 323,893.67 323,893.67	134,027.62 134,027.62 134,027.62	127,954.43 114,890.08 40,783.00	55,867.13 48,374.78 17,173.89
Shaffer Tool Works, 309 South Pomona Ave., La Brea.	Manufacturing and distributing oil well drilling tools and equipment	3-31-1946 12-31-1943	170,966.00 20,698.89	323,893.67 42,198.54	134,027.62 27,577.53	40,783.00 71,563.56	17,173.89 40,005.05
Simon's Catering Co., Inc., 649 South Olive St., Los Angeles.	Drive-in restaurant	7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946	3,764.64 4,328.27 4,328.27 4,328.27 4,328.27 4,328.27	22,455.95 21,892.32 21,892.32 7,927.21 7,927.21 7,927.21	3,067.16 3,487.46 3,487.46 3,487.46 3,487.46 3,487.46	766.79 1,377.37 3,158.71 1,358.81 1,153.74 1,144.56	None 336.88 941.00 41.64 322.32 325.30
Smale & Robinson, Inc. (formerly Hull, Smale & Robinson, Inc.), care of Walter A. Mitchell, 740 South Broadway, Los Angeles, H.	Marine engineering (diving and salvage)	9-30-1942 9-30-1943	2,466.07 2,124.65	11,783.93 12,125.35	None 250.35	291.11 315.59	76.41 95.66
Southern Pipe & Casing Co., Post Office Box "C", Azusa.	Manufacturers of steel pipe and well casing	6-30-1946	46,521.49	6,441.30	6,441.30	3,084.76	1,298.85
Southeast Paving Co., Inc., 11402 Tuxford Ave., Roscoe.	Paving and road construction	12-31-1943 12-31-1944	21,503.39 23,535.67	31,282.42 29,250.14	4,410.43 2,378.15	4,543.39 2,715.09	2,675.56 1,514.74
J. E. Spain Shoes, 501 3d St., San Bernardino.	Retail shoes	2-1-1943 to 8-31-1943	10,284.17 36,956.41	11,824.55 134,117.01	8,787.25 52,871.94	4,593.45 10,244.12	1,378.05 None
Thermador Electrical Manufacturing Co., 6119 South Riverside Dr., Los Angeles 22.	Electric ranges, air and water heaters, coolers, transformers	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	46,143.44 40,230.93 45,228.92 42,285.44 42,285.44 42,285.44	124,933.77 124,856.56 62,170.81 62,170.81 62,170.80 62,170.80	62,248.02 62,170.81 62,170.81 62,170.81 62,170.80 62,170.80	32,576.73 38,236.24 54,825.66 30,945.48 54,388.69 3,457.98	10,098.78 24,808.33 24,808.32 24,808.82 24,808.32 None
Utility Trailer Manufacturing Co., Post Office Box 3608, Terminal Annex, Los Angeles.	Manufacturer of trailers	12-31-1940 1-1-1941 to 9-30-1941	19,668.02 26,406.52 8,925.42	50,631.98 43,603.48 9,872.76	13,831.93 15,240.43 3,748.79	3,457.98 5,129.56 1,312.08	None 1,590.17 321.51
George Young, Inc., 361 Chapala St., Santa Barbara.	Automobile sales service	12-31-1941	8,925.42	9,872.76	3,748.79	1,312.08	321.51
Zenor and Murfin, Inc., 609 North Dillon St., Los Angeles.	Retail grocery	12-31-1942 12-31-1943 12-31-1944	4,644.76 5,234.25 4,830.34	4,829.37 6,441.88 6,845.79	1,986.75 1,297.26 1,801.17	2,720.79 3,257.02 2,900.21	816.21 977.11 824.27
<i>Colorado</i>							
Colorado Radio Corp., Midland Savings Bldg., Denver.	Commercial broadcasting	12-31-1942 12-31-1943	6,010.17 6,010.17	40,883.24 40,883.24	9,711.52 9,711.52	1,900.85 8,740.37	570.25 2,636.54
Eversman Manufacturing Co., 1145 4th St., Denver.	Manufacturer of farm machinery	12-31-1942 12-31-1943	4,376.14 4,376.14	8,904.96 8,904.96	2,273.80 2,273.80	2,046.47 36.67	613.95 10.99
Potash Co. of America, 1004 First National Bank Bldg., Denver, 2.	Mining, refining, and sale of potash products	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945	813,212.83 978,766.85 979,017.26 979,017.26 979,017.26	797,114.25 1,296,543.45 1,296,423.18 1,296,423.18 1,296,423.18	113,549.64 79,032.07 133,082.74 133,082.74 133,082.74	51,097.34 70,032.07 166,895.80 166,895.80 166,895.80	None 24,753.39 36,460.11 62,027.37 1,287.94
Raven Oil & Refining Co., Rangely	Oil producing	12-31-1945	8,043.54	4,576.08	4,576.08	4,347.27	1,287.94
<i>Connecticut</i>							
Alsop Engineering Corp., Milbdale	Manufacturers of liquid-handling machinery and equipment	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	4,905.53 5,690.92 7,354.43 8,302.00 13,232.78	110,452.56 109,757.17 108,023.66 107,056.09 102,125.31	7,299.12 14,243.63 12,510.19 11,542.55 6,611.77	2,006.48 5,932.56 11,537.68 9,428.01 6,421.45	None 2,105.38 3,558.20 3,280.11 3,122.93
The Connecticut Plastic Products Co., Inc., 70 West Liberty St., Waterbury.	Manufacturers of plastic products	12-31-1942 12-31-1943	2,828.53 4,801.44	12,861.89 73,534.74	599.18 27,635.61	512.26 28,417.63	153.08 15,898.51
Extruded Plastics, Inc., New Canaan Ave., Norwalk.	Extrusion of thermoplastic materials	12-31-1942 12-31-1943 12-31-1944	4,801.44 6,690.95 8,582.80	73,534.74 139,365.97 137,474.12	27,635.61 33,920.36 32,038.51	28,417.63 29,904.06 30,456.58	15,898.51 14,622.74 15,331.17
The Kahrt Co., Inc., 114 Manhattan St., Stamford.	Manufacturers of camera accessories and camera equipment	12-31-1943 8-31-1943 8-31-1944 8-31-1945	10,029.93 9,244.84 13,337.80 22,516.72	126,036.99 61,882.99 65,670.32 57,635.02	30,591.38 16,458.38 14,969.97 6,954.67	23,363.39 14,917.58 13,472.97 5,695.71	14,039.94 5,432.54 6,201.91 3,786.68
The Koppel Photo Engraving Co., Inc., 1453 State St., New Haven (formerly Derby).	Photo engraving	1-31-1941 1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	10,378.43 12,873.01 12,873.01 12,873.01 12,873.02 12,873.02	17,567.24 19,654.52 21,319.67 80,392.29 80,392.28 80,392.28	9,193.95 12,064.49 12,064.49 12,064.49 12,064.48 12,064.48	2,298.49 4,825.80 10,858.04 6,258.30 6,406.37 5,350.78	None 1,496.00 4,641.17 2,036.92 3,063.62 2,518.06
MacDermid, Inc., 526 Huntington Ave., Waterbury.	Chemical-manufacture of cleaning compounds	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	14,655.87 16,767.16 19,390.29 18,516.08 18,516.28 78,564.07	72,315.58 72,315.58 69,692.45 70,566.66 70,566.46 83,972.50	5,456.88 7,445.29 5,304.62 6,178.63 6,178.63 18,416.96	1,065.15 3,822.64 4,131.23 3,308.50 3,308.50 7,296.78	None 1,185.12 2,694.75 3,042.71 3,274.77 2,611.19
Machlett Laboratories, Inc., 1063 Hope St., Springfield.	Manufacturers of high vacuum-electric discharge tubes	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	93,465.18 92,089.32 80,371.57 35,611.66 35,611.66 33,279.68	83,972.50 87,348.36 99,066.11 112,058.24 112,058.24 114,360.22	16,846.35 18,416.96 30,408.07 6,226.66 6,226.66 9,258.54	8,423.18 16,575.27 30,669.21 12,467.81 6,580.23 8,795.62	2,611.19 7,296.78 10,277.42 4,541.25 3,337.21 4,573.17

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Connecticut—Continued</i>							
Petroleum Heat & Power Co. (Illinois), Southfield Ave., Stamford.	Wholesale and retail sale of fuel oil.	6-30-1941 6-30-1943 6-30-1944 6-30-1945	\$10,035.26 14,546.27 15,074.68 18,517.73	\$133,609.16 129,098.15 128,509.74 125,126.09	\$5,725.11 5,104.83 4,576.42 1,133.37	\$1,431.28 4,584.34 4,234.57 1,076.70	None \$1,472.06 1,873.33 600.68
The Post Publishing Co., 410 State St., Bridgeport.	Publishing newspapers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	121,770.00 128,769.08 128,769.08 128,769.08 128,769.08	112,764.81 364,493.74 364,493.74 364,493.74 364,493.74	20,615.99 10,275.77 10,275.77 10,275.77 10,275.77	601.92 40,302.19 9,248.20 9,761.88 9,761.88	186.59 17,893.86 4,088.97 4,110.32 4,110.30
Raphael's Department Store, Inc., 300 Main St., New Britain.	Retail department store.	12-31-1941 12-31-1945	15,200.25	10,679.70	10,679.70	10,145.72	5,600.24
Seal, Inc., 8 Brook St., Shelton.	Manufacture of heat seal products, etc.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,048.41 2,114.97 2,541.38 2,797.83 3,678.15	24,903.50 25,539.14 25,112.73 24,856.28 23,975.96	5,329.94 4,865.81 4,439.40 4,182.95 3,302.63	1,634.48 4,484.47 1,860.42 3,673.80 1,441.59	375.93 1,345.32 585.93 1,129.40 469.79
Stafford Printers, Inc., Stafford Springs, Care of Goodman & Theise, Inc., 3 East 40th St., New York, N. Y.	Textile printers.	11-30-1942 12-1-1942 1-31-1943	4,380.84 None 4,767.08	50,371.16 None 49,990.92	3,135.45 None 2,755.21	2,879.13 None 463.23	793.15 None 136.36
<i>Delaware</i>							
Kinetic Chemicals, Inc., duPont Bldg., Wilmington 98.	Manufacture and sale of refrigerants.	12-31-1940 12-31-1941	753,240.75 888,324.04	437,038.00 614,647.21	161,371.04 296,086.56	71,233.14 395,012.02	None 122,453.73
The Lubrizol Development Corp. (formerly the Lubri-Zol Development Corp.), 29400 Lakeland Blvd., Wickliffe, Ohio.	Research and development of patents.	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946 11-30-1947	59,629.32 71,684.13 71,684.13 71,684.13 71,684.13 71,684.13 71,684.13	63,460.68 129,201.02 166,815.87 166,815.87 166,815.87 166,815.87 166,815.87	7,173.46 18,649.00 18,649.00 18,649.00 18,649.00 18,649.00 18,649.00	2,423.23 12,209.62 10,784.10 17,637.56 17,716.55 1,594.69 5,527.49	None 4,739.86 7,459.60 7,459.61 7,459.60 633.57 1,688.25
Pepsi-Cola Bottling Co. of Wilmington, South Market and A Sts., Wilmington.	Carbonated beverage bottles.	12-31-1943 12-31-1944 12-31-1945	5,335.99 7,659.14 7,659.14	22,784.61 22,242.96 21,000.26	5,048.11 4,513.36 3,306.97	4,527.49 4,527.49 3,306.97	1,688.25 1,388.28 973.13
Petrolite Corp., Ltd., 100 West 10th St., Wilmington.	Licensing patented processes and preparation and sale of chemical compounds, etc.	10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	762,115.19 769,528.99 767,971.21 767,385.00 768,017.47	252,117.99 274,704.10 276,261.58 276,848.09 278,215.64	33,984.81 44,170.71 45,728.49 46,314.70 45,682.25	22,699.99 39,733.64 43,061.00 43,968.97 7,332.85	8,422.73 17,668.28 18,291.41 18,523.88 3,053.82
Standard Railway Equipment Manufacturing Co., (now 310 South Michigan Ave., Chicago, Ill., formerly 100 West 10th St., Wilmington).	Railway specialties.	12-31-1940 12-31-1941	1,670,257.47 2,076,833.90	None 123,131.75	59,343.25 73,713.69	29,674.12 44,228.16	None 13,710.74
<i>Florida</i>							
Daylight Grocery Co., 40 South Hogan St., Jacksonville.	Retail and wholesale groceries and provisions.	6-30-1944 6-30-1945 6-30-1946	74,321.41 74,321.41 74,321.41	65,373.18 65,373.18 56,446.44	26,935.11 26,935.11 26,935.11	24,911.30 25,588.35 12,899.34	10,774.04 10,774.03 5,431.29
First National Bank in Palm Beach, 255 South County Rd., Palm Beach.	National bank.	12-31-1941 12-31-1942	110,423.44 131,082.15	157,250.55 81,731.10	14,250.09 26,125.00	4,450.17 43,677.25	None 13,539.95
Kay Jewelry Co., 56 West Adams St., Jacksonville.	Retail installment jewelry.	6-30-1941 6-30-1942 6-30-1944 6-30-1945 6-30-1946	2,032.22 3,958.96 4,722.42 7,077.10 7,338.71	32,334.31 Unstated 42,122.63 18,941.90 19,280.29	6,485.48 17,336.24 20,619.00 18,941.90 19,280.29	1,332.64 5,142.26 20,801.61 19,019.31 10,095.44	None 1,176.71 9,470.90 7,808.87 3,622.73
Manatee Fruit Co., 215 Madison St., Tampa.	Fruit, vegetable and flower growers and shippers.	6-30-1943	44,770.48	182,347.10	2,729.52	7,823.22	3,153.24
Morrison Cafeteria Co., of West Palm Beach, 114 South Olive St., West Palm Beach.	Cafeteria-restaurant.	12-31-1942	20,490.95	39,370.71	5,159.05	4,643.15	7,734.29
Pearce Produce Co., 611 Seybold Bldg., Miami.	Farming and packing.	7-31-1946	13,449.61	105,880.46	5,032.40	2,199.89	2,199.89
State Operating Co., 306 North Miami Ave., Miami.	Theater operation.	12-31-1943 12-31-1944 12-31-1945	24,287.19 21,287.19 24,587.19	4,474.62 4,474.62 4,474.62	4,474.62 4,474.62 4,474.62	4,027.16 4,250.89 4,250.89	2,800.27 2,371.55 2,371.55
University Chevrolet Co., 333 East Main St., South Gainesville.	Automobile sales and service.	12-31-1943 12-31-1944	4,637.92 4,217.15	10,407.75 10,407.75	3,884.98 3,884.98	8,637.58 998.41	2,591.28 283.75
Winn & Lovett Grocery Co., 1357 West Beaver St., Jacksonville.	Retail grocery chain.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	204,772.45 246,459.94 246,082.03 243,590.56 236,575.55 213,715.90	83,763.03 133,992.26 197,545.92 197,545.92 197,545.92 197,545.92	126,714.04 166,298.78 169,470.25 169,470.25 169,470.25 169,470.25	17,541.15 72,463.88 167,986.69 152,523.22 160,956.74 160,956.75	None 22,463.60 87,994.22 67,788.10 67,788.10 67,788.10
Wolf Bros., Inc., c/o Mr. John J. Treman, Citizens Bldg., Tampa.	Retail clothing and furnishings.	7-31-1943 7-31-1944 7-31-1945 7-31-1946	12,138.98 12,138.98 12,138.98 13,667.21	9,136.86 9,136.86 9,136.86 7,608.63	3,061.02 3,061.02 3,061.02 1,532.79	2,734.61 2,943.99 2,967.97 1,456.15	837.49 971.61 972.97 221.26
<i>Georgia</i>							
Austell Cabinet Co., Austell.	Furniture manufacturers.	12-31-1944 12-31-1945	22,010.79 21,896.22	5,283.02 5,283.02	2,797.13 2,797.13	2,657.28 2,657.27	1,482.49 1,482.48
Babcock-Fidler Lumber Co., 908 Frick Bldg., Pittsburgh.	Manufacturers of lumber.	1-1-1941 11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	None 4,822.38 6,401.42 4,877.52 8,138.36 18,806.81	None 63,684.53 62,105.79 65,629.69 60,368.83 Unstated	None 3,878.59 2,299.55 3,823.45 562.61 7,763.19	None 1,540.36 1,739.59 1,572.33 681.46 7,296.99	None 423.28 528.54 1,572.33 168.86 2,261.94
Belgrade Manufacturing Co. Winder.	Manufacturer of work clothing.	12-31-1943 12-31-1944	20,382.63 3,266.51	Unstated 11,475.29	6,017.37 1,184.30	4,214.48 1,284.62	3,189.21 270.39
Bellmore Manufacturing Co. Gainesville.	Manufacturers of cotton garments.	12-31-1943 12-31-1944	3,666.51 53,519.79	11,075.23 53,252.65	784.24 53,252.65	874.56 42,777.93	292.37 21,301.06
Birmingham Theatre-Operating Co., 154-6 Walton St. N.W., Atlanta.	Motion-picture theater.	12-31-1943 12-31-1944	53,519.79 4,658.60	53,252.65 10,640.42	53,252.65 2,125.98	32,262.76 530.99	21,301.06 None
Candlewick Yarn Manufacturing Co., Cartersville.	Manufacturers of cotton yarn.	5-31-1941 5-31-1942	9,835.85 47,673.79	5,463.17 25,180.82	670.78 1,838.36	1,693.83 1,654.52	625.71 735.43
The Carolina Amusement Co., 154-6 Walton St. N.W., Atlanta.	Motion-picture theater.	12-31-1943 12-31-1944 12-31-1945	47,673.79 47,673.79 47,673.79	25,180.82 25,180.82 25,180.82	1,838.36 1,838.36 1,838.36	1,654.52 1,746.44 1,746.44	735.43 735.43 735.43

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Georgia—Continued</i>							
Columbus Coca-Cola Bottling Co., Columbus.	Coca-Cola bottlers.....	1-1-1940 to 11-30-1940	\$126,829.65	\$62,721.46	\$3,279.07	\$927.86	None
		11-30-1941	129,422.57	60,128.57	680.15	274.46	None
		11-30-1942	155,396.43	69,744.16	3,721.65	2,592.92	\$692.57
		11-30-1943	155,396.43	69,744.16	3,721.65	3,349.48	1,488.66
		11-30-1944	155,396.43	69,744.16	3,721.65	2,260.10	1,488.66
		11-30-1945	155,396.43	69,744.16	3,721.65	3,535.57	1,488.66
Danville Enterprises, Inc., 154 Walton St., NW, Atlanta.	Motion-picture theater.....	12-31-1942	37,694.25	14,164.85	2,655.20	12,734.99	5,660.00
		12-31-1943	37,694.25	14,164.85	2,655.20	2,389.68	1,407.26
		12-31-1944	37,694.25	14,164.85	2,655.20	2,522.44	1,361.82
		12-31-1945	37,694.25	14,164.85	2,655.20	2,522.44	1,361.82
Economy Auto Stores, Inc., 1130 Bankhead Highway NW, Atlanta.	Retail and wholesale auto parts and accessories.	6-30-1946	27,091.94	10,775.90	10,775.90	5,159.28	2,879.10
Fickett-Brown Manufacturing Co., Inc., Mayson and Turner Ave., NW., Atlanta.	Manufacturer of brooms, mops and yarn.	5-31-1942	11,465.23	13,363.90	4,698.63	2,259.80	994.31
		5-31-1943	14,610.13	14,463.63	1,553.75	3,135.87	964.04
		5-31-1944	15,478.61	15,425.13	685.25	2,762.45	964.57
		5-31-1945	16,506.87	12,595.87	None	1,113.94	619.37
Georgia Duck & Cordage Mill, Scottdale....	Textile manufacturing.....	8-31-1941	12,631.62	3,503.87	2,949.69	1,617.00	None
		8-31-1942	14,606.83	3,727.95	2,445.36	2,494.15	992.47
		8-31-1943	14,084.98	4,249.80	2,967.21	4,542.88	1,403.92
Georgia Textile Corp., Calhoun.....	Manufacturers, bedspreads, mats, etc.	6-30-1942	2,456.46	23,083.59	7,431.33	2,975.20	1,068.29
		6-30-1943	4,150.05	21,370.00	6,586.62	5,927.96	1,778.38
		6-30-1944	7,403.73	3,242.94	3,242.94	3,080.80	890.55
		6-30-1945	7,979.10	2,757.10	2,757.10	1,320.61	365.63
Griffin Grocery Co., Inc., 143 North Hill St., Griffin.	Wholesale grocery, flour and feed mills.	2-28-1944	33,475.93	24,358.17	5,999.42	5,448.65	2,179.70
		2-28-1945	33,475.93	21,969.85	5,999.42	5,690.44	3,179.70
		2-28-1946	33,475.93	21,969.85	5,999.42	4,778.16	2,655.72
H. W. Lay & Co., Inc., 173 Boulevard NE., Atlanta.	Manufacture and distribution of food and food products.	8-31-1946	32,921.76	17,356.32	15,665.56	3,188.57	2,699.54
Lenoir Theatres, Inc., 154-156 Walton St., Atlanta.	Motion-picture theater.....	12-31-1941	9,778.05	21,805.64	3,495.61	1,201.25	266.29
		12-31-1942	11,009.01	37,852.28	3,428.49	3,085.64	925.70
		12-31-1943	11,009.01	11,287.01	3,428.49	3,085.64	925.70
		12-31-1944	11,009.01	11,287.01	3,428.49	3,257.06	994.27
		12-31-1945	11,009.01	11,287.01	3,428.49	3,257.07	994.27
Middle Georgia Broadcasting Co., Macon....	Radio broadcasting.....	6-30-1944	2,947.02	10,590.48	1,802.98	1,667.51	486.81
		6-30-1945	3,605.26	9,842.24	1,054.74	1,002.01	284.79
		6-30-1946	4,421.46	9,116.04	113.20	54.23	15.39
Mion and Murray Co., 84 Forsythe St. NW., Atlanta.	Motion-picture theater.....	11-30-1946	6,902.77	9,489.96	8,446.52	681.50	211.88
Monogram Southern Exchanges, Inc., 163 Walton St. NW., Atlanta.	Motion-picture distributors.....	12-31-1941	3,244.14	23,782.22	8,745.99	2,553.41	587.84
		12-31-1942	4,055.17	22,971.19	7,934.96	7,141.46	2,142.43
		12-31-1943	4,055.17	22,971.19	7,934.96	7,141.47	2,142.43
		1-1-1944 to 6-30-1944	4,055.17	22,971.19	7,934.96	3,712.03	1,075.06
		6-30-1945	4,055.17	22,971.19	7,934.96	236.17	64.28
		6-30-1946	4,055.17	22,971.19	7,934.96	2,545.77	1,109.09
The Morris Plan Bank of Georgia, 34 Peachtree St., Atlanta.	State bank.....	12-31-1940	27,250.66	56,449.29	14,033.85	2,005.98	None
		12-31-1941	33,398.29	66,156.09	21,353.82	8,541.53	2,647.87
		12-31-1942	33,000.96	66,061.65	21,157.36	14,459.73	7,986.42
		12-31-1943	33,000.96	66,061.65	21,157.36	19,041.62	10,067.89
		12-31-1944	33,000.96	66,061.65	21,157.36	8,914.11	4,663.18
		12-31-1945	33,000.96	66,061.65	21,157.36	20,099.20	9,373.62
National Nu Grape Co., 794 Forrest Rd., Atlanta.	Manufacturers, soft-drink syrups and concentrates.	3-31-1942	114,508.15	111,238.16	13,231.01	5,953.95	1,845.73
		3-31-1943	114,631.43	111,114.31	10,552.00	9,496.81	4,220.83
		3-31-1944	114,631.43	111,114.31	10,552.00	7,135.67	3,171.36
		3-31-1945	98,699.15	127,137.16	29,130.61	20,843.87	8,786.49
The Pepsi-Cola Bottling Co. of Columbus, 1110 Lockwood Ave., Columbus.	Soft drink bottler.....	6-30-1943	3,275.25	13,521.69	3,146.75	2,932.11	579.64
The Red Rock Cola Co., 115 Jackson St. NE., Atlanta.	Manufacturers of beverage extracts.	12-31-1941	8,007.72	22,411.94	2,071.81	725.14	166.79
		12-31-1942	8,007.72	14,119.30	2,401.66	2,161.49	648.45
		12-31-1943	8,007.72	14,119.30	2,401.66	1,273.81	648.45
		12-31-1944	8,007.72	14,119.30	2,401.66	2,281.58	657.84
		12-31-1945	8,007.72	2,421.99	2,401.66	2,281.58	657.83
Rhodes Furniture Co., Greensboro, N. C., transferor, Rhodes, Inc., transferee, Post Office Box 1694, Atlanta.	Retail furniture.....	12-31-1941	3,433.15	13,242.41	13,242.41	4,469.78	1,102.99
		12-31-1943	2,908.39	13,767.17	13,767.17	11,486.57	4,056.88
Riverside Manufacturing Co., Moultrie....	Manufacturing.....	11-30-1941	25,386.40	30,121.88	1,681.84	504.55	None
		11-30-1942	31,379.07	28,645.89	1,226.58	783.31	371.89
		11-30-1943	31,379.07	28,645.89	1,226.58	1,103.93	650.09
Savannah Broadcasting Co., 516 Abercorn St., Savannah.	Radio broadcasting.....	12-31-1941	6,871.87	21,856.13	11,734.83	4,144.22	1,823.46
		12-31-1942	7,187.27	21,840.73	11,419.43	10,277.48	3,155.37
		12-31-1943	7,187.27	21,840.73	11,419.43	10,277.49	3,150.61
		12-31-1944	7,187.27	41,532.73	11,419.43	10,027.38	4,122.71
		12-31-1945	8,484.63	39,254.77	10,122.07	8,563.52	3,770.70
Southeastern Broadcasting Co., Bankers Insurance Bldg., Macon.	Radio station.....	12-31-1942	13,828.19	12,296.81	6,812.18	6,130.96	2,105.78
		12-31-1943	13,828.19	43,161.54	6,812.18	6,130.96	2,105.78
		12-31-1944	13,749.22	43,161.54	6,812.18	6,471.57	3,318.47
		12-31-1945	13,711.81	43,161.54	6,812.18	6,471.57	3,301.30
Southeastern Mills, Inc., Rome.....	Flour mill.....	3-31-1943	13,039.81	19,538.90	6,162.69	7,063.27	2,603.49
		3-31-1944	15,646.73	16,931.98	3,495.77	5,274.02	1,898.84
		3-31-1945	19,084.24	13,494.47	38.26	2,964.62	1,653.61
		3-31-1946	17,928.74	14,649.97	1,213.76	2,203.42	1,229.28
Southern Stages, Inc., 444 Pine St., Macon..	Passenger bus operation.....	12-31-1940	17,137.51	78,798.68	1,938.62	484.65	None
		12-31-1941	19,924.12	96,986.19	3,616.11	1,490.49	452.74
		9-30-1945	163,912.06	54,181.53	15,959.94	15,161.94	6,383.98
Southern Wood Preserving Co., Post Office Station A, Atlanta.	Cresosoting of lumber, etc.....	12-31-1940	30,511.50	14,264.31	11,831.83	3,767.16	None
		12-31-1941	35,862.46	28,528.62	20,461.40	10,230.70	3,171.52
		12-31-1942	28,861.86	29,793.05	17,462.00	15,381.97	7,782.18
The Steel Products Co., Inc., Lathrop Ave., Savannah.	Manufacturing of truck trailers and fabricators of structural steel.	12-31-1942	18,332.29	22,703.86	5,601.21	5,641.09	2,676.82
		12-31-1943	18,361.47	21,674.68	5,572.03	5,014.83	2,697.00
		12-31-1944	18,386.56	21,755.59	5,552.94	5,275.29	2,943.66
		12-31-1945	18,386.56	21,655.59	5,552.94	5,275.29	2,943.66

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Georgia—Continued</i>							
Thompson, Weinman & Co., Post Office Box 1009, Cartersville.	Mining and grinding inert fillers....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$153,637.93 126,344.68 126,344.68 126,344.68 153,637.92	\$27,498.46 50,791.71 50,791.71 50,791.72 27,498.48	\$18,369.79 47,603.04 47,603.04 47,603.04 18,369.80	\$12,485.51 30,518.64 30,518.63 45,222.89 17,394.31	\$3,870.52 13,563.93 17,387.95 23,041.22 7,323.72
Timberlake Grocery Co., Lee St., Thomasville.	Wholesale grocery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	19,481.77 19,697.55 18,479.03 19,881.11 22,725.48	51,768.23 51,552.45 52,770.97 51,368.89 48,824.52	5,757.64 5,541.85 6,760.28 5,358.30 2,513.93	3,195.94 5,981.29 6,084.34 5,166.85 2,388.24	990.75 3,184.77 3,217.97 2,882.56 1,332.58
Wilmington Theatres, Inc., 154-156 Walton St. NW., Atlanta.	Theater.....	9-30-1946	73,599.60	16,650.40	16,650.40	3,986.98	1,078.73
<i>Hawaii</i>							
Kanal Terminal, Ltd., Care of Alexander and Baldwin, Ltd., Honolulu.	Transportation and merchandising.	12-31-1942 12-31-1943 12-31-1944	98,475.77 98,611.89 98,611.89	47,246.92 47,110.80 47,110.80	15,139.50 15,003.38 15,003.38	29,328.05 345.98 51,294.98	13,034.69 153.76 21,585.26
Motor Supply, Ltd., 1257 Kapiolani Boulevard, Honolulu.	Tire recapping, sale of new tires, fittings and bearings.	12-31-1942	18,110.66	7,129.26	2,810.39	5,945.71	3,040.93
The Walkiki Tavern, Ltd., 2425 Kalakaua Ave., Honolulu.	Restaurant and hotel.....	12-31-1945	10,920.36	2,178.08	2,178.08	3,796.33	2,118.06
<i>Idaho</i>							
Boise Implement Co., Inc., 218 South 10th St., Boise.	Retail sales farm implements, motor trucks and water pumps.	12-31-1944 12-31-1945	15,289.21 15,289.21	2,662.15 2,662.15	2,662.15 2,662.15	2,529.04 2,529.05	1,410.93 1,410.93
J. C. Sewell Produce Co., Nampa.	Produce dealer.....	6-30-1943 6-30-1944 6-30-1945	2,337.35 2,856.52 3,289.99	14,576.62 14,657.45 13,623.98	1,885.24 1,596.07 932.69	1,696.72 973.22 855.97	599.01 398.84 252.13
Snake River Trout Co., Buhl.	Commercial fish hatchery.....	10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	10,152.44 10,367.74 10,367.74 10,367.74 10,367.74	20,219.89 20,094.50 20,094.50 20,094.50 20,094.50	4,729.31 4,514.01 4,514.01 4,514.01 4,514.01	2,491.90 4,035.60 4,250.70 4,288.31 716.71	691.44 1,218.79 1,292.36 1,393.67 218.78
<i>First District of Illinois</i>							
The Harry Alter Co., 1728 South Michigan Ave., Chicago.	Jobbers of refrigeration and air conditioning parts.	10-31-1942 10-31-1943 10-31-1944	16,372.55 16,060.16 17,383.40	57,571.15 57,553.54 56,390.30	3,858.65 3,641.04 2,647.80	2,522.19 3,311.63 2,493.34	981.64 1,122.56 1,307.43
Anchor Coupling Co., Inc., 342 North 4th St., Libertyville.	Manufacturers of hose couplings....	8-31-1941 8-31-1942 8-31-1943 8-31-1944 8-31-1945	14,119.33 18,048.01 18,177.94 18,177.94 18,177.94	31,173.01 31,173.01 31,173.01 31,173.01 31,173.01	1,068.00 697.31 697.31 697.31 697.31	249.57 367.19 627.57 650.81 221.43	None 137.18 202.23 313.89 123.83
Anderson-Hickey Co., 600 Stevens St., North Aurora.	Processing tractor tread shoes.....	6-30-1942 6-30-1943	11,790.10 11,758.10	5,179.85 5,179.85	1,901.67 1,901.67	665.37 1,710.96	292.77 513.29
Apex Railway Products Co., 332 South Michigan Ave., Chicago.	Manufacture and sale of railway appliances.	12-31-1945	11,909.21	70,591.02	70,591.02	67,106.31	43,803.48
Associated Industrial Realty Corp., care of Gerald Gidwitz, 4401 North Ave., Chicago.	Real estate owners.....	11-30-1945 12-1-1945 to	15,245.08	None	None	4,041.76	1,233.80
Aurora Metal Co., 614 West Park Ave., Aurora.	Manufacturers of nonferrous metals.	11-19-1946 12-31-1940 12-31-1941 12-31-1942 12-31-1943	14,180.85 18,599.39 21,116.13 21,116.13 21,116.13	535.15 44,030.60 52,957.08 52,957.08 52,957.08	535.15 933.37 3,229.82 3,229.82 3,229.82	373.71 233.35 1,484.91 2,969.84 2,969.84	113.35 None 460.33 1,748.91 1,748.91
Aurora Pump Co., 619 Loucks St., Aurora.	Pump manufacturing.....	12-31-1940 1-1-1941 to	13,933.20	122,186.30	4,639.30	1,153.39	None
Babson Bros. Co. (California), 2845 West 19th St., Chicago.	.....do.....	11-30-1941 11-30-1942 12-31-1943	16,118.56 16,118.56 2,022.31	120,000.94 120,000.94 13,398.54	11,051.44 11,051.44 977.69	3,614.94 6,949.39 879.92	1,590.38 3,101.91 263.98
Babson Bros. Co. (Minnesota), 2845 West 19th St., Chicago.	.....do.....	12-31-1944 12-31-1943 12-31-1944	2,531.93 3,314.02 4,104.70	23,502.82 52,943.77 60,195.58	468.07 2,685.98 1,895.30	128.38 2,417.38 1,536.06	128.38 725.22 511.73
Babson Bros. Co. (Missouri), 2845 West 19th St., Chicago.	.....do.....	12-31-1943 12-31-1944	1,694.77 2,233.76	20,740.43 29,230.24	1,395.23 706.24	1,174.71 727.93	352.41 295.88
Babson Bros. Co. (Texas), 2845 West 19th St., Chicago.	.....do.....	12-31-1943 12-31-1944	1,893.67 2,473.55	23,348.78 34,376.95	2,106.33 1,526.45	1,895.70 1,456.13	568.71 412.14
Babson Bros. Co. (Washington), 2845 West 19th St., Chicago.	.....do.....	12-31-1943 12-31-1944 12-31-1945	2,812.86 3,456.61 4,977.23	23,288.39 23,903.39 22,382.77	2,187.14 1,543.39 22.77	1,998.42 1,466.22 21.65	590.52 416.72 6.15
Babson Bros. Miller Co., 2845 West 19th St., Chicago.	.....do.....	11-30-1943 11-30-1944	2,879.14 3,606.05	40,290.74 70,805.42	6,771.79 6,044.88	6,094.61 2,735.30	1,828.39 1,632.11
Babson Bros. Sales Co., 2845 West 19th St., Chicago.	.....do.....	11-30-1943 11-30-1944 11-30-1945	2,184.68 2,834.49 4,001.67	33,213.88 61,599.17 67,190.75	2,815.32 2,165.51 998.33	2,533.79 2,165.51 948.42	769.11 584.68 269.55
Andrew Benson, Inc., Box 48, Des Plaines.	Orchid growers.....	6-30-1946	13,043.22	4,408.11	4,408.11	2,111.06	941.01
Big Bear Food Market, care of John M. Sarther, 6901 Oglesby Ave., Chicago.	Grocery chain store.....	5-31-1943 5-31-1944 5-31-1945 5-31-1946	12,900.40 13,210.99 13,210.99 13,210.99	51,418.13 58,729.76 63,488.05 63,488.05	4,570.60 4,260.01 4,270.01 4,270.01	12,297.09 3,930.74 4,055.56 2,377.78	5,445.07 1,464.27 1,833.21 1,074.83
Blackwell Cheese Co., Inc., 4100 South Ashland Ave., Chicago.	Dealers in produce.....	12-31-1941 12-31-1942 12-31-1943	11,067.00 11,067.00 16,801.39	16,102.72 16,102.72 10,398.33	5,724.74 5,724.74 None	2,576.13 5,152.27 3,243.10	798.69 1,581.51 2,074.14
The Borg-Erickson Corp., 469 East Ohio St., Chicago.	Manufacturers of scales and precision tools.	2-1-1941 to	4,555.41	91,332.62	4,870.97	733.31	168.67
Boysen Baking Co., 1001 West Chicago Ave., Chicago.	Wholesale bakery supplying restaurants, hotels, institutions, etc.	6-30-1941 6-30-1942 6-30-1943 6-30-1944 12-31-1941 12-31-1942 1-1-1943 to	6,731.51 9,539.17 9,957.22 2,050.77 2,563.55	80,156.32 80,348.86 85,930.81 18,240.14 17,763.36	7,467.95 4,680.29 4,182.34 4,920.93 4,444.15	3,333.62 4,180.36 3,868.10 2,651.39 4,381.62	1,633.42 1,242.11 1,779.40 60.13 1,314.49
		5-22-1943	2,091.68	18,235.23	4,916.02	1,923.29	544.56

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year—ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
The Briksville Co., 10th and State Sts., Chicago Heights.	Manufacture and sale of insulated brick siding.	12-31-1944	\$14,556.93	\$169,822.56	\$61,443.07	\$47,271.99	\$27,778.49
Brushmakers, Inc., Montgomery.	Manufacturers of brushes.	12-31-1945	14,556.93	70,943.07	61,443.07	51,179.24	27,778.49
		1-1-1943 to 1-1-1943	757.34	13,452.76	724.29	651.87	195.56
Central Aluminum Castings Corp., 4416 North Sacramento Ave., Chicago.	Manufacturing of aluminum castings.	9-30-1943	1,195.05	13,054.95	1,112.98	749.21	217.43
		12-31-1942	20,737.29	106,838.49	6,835.20	12,303.26	5,921.27
		12-31-1943	20,737.29	106,838.49	6,835.20	4,079.49	1,827.48
Central Railway Supply Co., 332 South Michigan Ave., Chicago.	Railway supplies.	12-31-1940	9,684.23	21,548.37	11,700.53	2,920.63	None
		12-31-1941	11,306.54	24,661.47	14,678.46	5,871.38	1,820.13
		12-31-1942	11,306.54	24,661.47	14,678.46	13,219.61	5,634.89
		12-31-1943	11,306.54	24,661.47	14,678.46	13,219.62	5,634.89
		12-31-1944	11,306.54	24,661.47	14,678.46	13,544.53	6,907.56
		12-31-1945	11,306.54	24,661.47	14,678.46	13,400.30	6,009.00
Chapman & Smith Co., 1017 West Washington Blvd., Chicago.	Manufacturers of baking products.	12-31-1941	39,663.42	70,447.32	13,209.58	4,295.10	1,303.58
		12-31-1942	37,755.68	69,357.27	12,119.32	10,907.30	5,789.49
		12-31-1943	38,731.55	68,381.40	11,143.45	10,071.28	5,297.12
Charles Theatres, Inc., 1047 Linden Ave., Oak Park.	Motion-picture theater.	12-31-1944	1,129.14	4,525.09	916.36	870.55	247.43
Chicago Electric Manufacturing Co., 6333 West 65th St., Chicago.	Electrical appliances.	12-31-1945	1,930.31	2,443.29	102.99	97.84	27.81
		12-31-1943	120,007.64	None	None	10,519.37	4,719.73
Chippewa-Pomeroy Corp., (formerly Chippewa-Arrow Paper Co.), 2406 West Chicago Ave., Chicago.	Corrugated carton manufacturer.	6-30-1941	13,898.82	16,394.96	1,599.50	399.88	None
		6-30-1942	16,423.02	15,027.10	2,432.36	1,212.31	375.82
		6-30-1943	16,423.02	15,037.30	2,432.36	4,378.25	2,578.31
		6-30-1944	16,423.02	14,150.39	2,432.36	4,124.27	2,363.43
Confections, Inc., 100 North Loomis St., Chicago.	Confectionery manufacturers.	12-31-1942	5,292.83	56,173.53	9,003.17	8,102.85	2,430.86
		12-31-1943	6,536.58	37,039.44	7,739.42	8,536.09	4,244.71
		12-31-1944	7,979.80	47,166.20	6,316.20	6,891.81	2,044.64
Crane Packing Co., 1500 Cuyler Ave., Chicago.	Manufacture of metallic packings.	12-31-1940	27,495.30	18,864.70	18,864.70	6,602.64	None
		1-1-1941 to 11-30-1941	33,987.35	32,917.58	23,962.65	12,060.10	3,738.63
		11-30-1942	31,054.35	40,141.58	26,894.65	9,372.95	2,905.62
Crystal Tube Corp. (formerly Crystal Tube Manufacturing Co.), 538 South Wells St., Chicago.	Cellophane converter.	12-31-1941	14,380.95	37,765.12	10,588.70	4,235.48	1,312.99
		12-31-1942	14,380.95	37,765.12	10,588.70	9,329.83	4,251.05
		12-31-1943	14,380.95	37,765.12	10,588.70	9,329.83	4,251.05
		12-31-1944	14,380.95	37,765.12	10,588.70	5,941.79	5,463.43
		12-31-1945	14,380.95	37,765.12	10,588.70	7,288.50	5,463.43
Detroit Wolverine Corp., 9 West Washington St., Chicago.	Hotel.	10-31-1944	14,309.11	21,600.89	4,600.89	4,332.51	2,132.25
		11-1-1944 to 6-30-1945	14,309.11	21,600.89	4,600.89	2,897.94	823.62
Ditto, Inc., 2243 West Harrison St., Chicago.	Duplicating machines.	12-31-1940	275,576.08	376,828.20	67,943.92	27,177.57	None
		12-31-1941	335,255.97	437,010.44	94,144.03	56,486.42	17,616.79
		12-31-1942	335,255.97	437,010.44	94,144.03	60,263.48	37,657.00
		12-31-1943	335,255.97	295,456.99	94,144.03	84,729.62	37,657.02
		12-31-1944	335,255.97	248,684.44	94,144.03	63,111.33	37,657.01
		12-31-1945	335,255.97	191,397.10	94,144.03	71,954.08	37,657.01
Enox Chemical Co., transferor; The Diversey Corp., transferee, care of The Diversey Corp., 33 West Jackson Blvd., Chicago.	Manufacturers of insecticides.	12-31-1943	20,912.23	None	None	6,332.49	3,846.91
The Euclid Candy Co. of Illinois, Inc., 700 South Kilbourn Ave., Chicago.	Candy manufacturer.	12-31-1942	11,260.02	59,079.73	7,872.12	11,485.40	6,374.00
		12-31-1943	11,260.02	59,079.73	7,872.12	2,308.91	2,308.24
		12-31-1944	11,260.02	59,079.73	7,872.12	7,478.52	3,270.07
		12-31-1945	11,260.02	59,079.73	7,872.12	7,478.52	3,270.07
F. & E. Laboratories, Inc., 3501 West 48th Pl., Chicago.	Manufacturers of cough lozenges and syrup.	6-30-1941	45,946.54	5,543.46	5,543.46	600.01	None
		6-30-1942	55,571.49	7,128.51	7,128.51	2,494.98	773.45
		6-30-1943	55,571.49	56,604.26	7,128.51	6,415.66	2,851.40
		6-30-1944	55,571.49	56,604.26	7,128.51	13,185.80	5,702.82
		6-30-1945	55,571.49	56,604.26	7,128.51	6,772.08	2,851.40
Factory Supplies Co., 1417 Broadway, Rockford.	Wholesale-machinery, mill supplies, etc.	1-31-1941	2,022.68	11,947.81	6,491.21	811.27	None
		2-1-1941 to 10-31-1941	2,080.09	29,030.09	8,029.91	2,306.14	530.42
		10-31-1942	5,830.36	30,103.97	8,619.72	4,900.16	1,790.11
		10-31-1943	4,933.00	29,151.25	7,667.00	6,712.46	2,070.09
		10-31-1944	5,505.05	28,579.19	7,094.94	6,081.06	1,958.96
		10-31-1945	7,376.34	28,707.91	5,223.66	5,177.02	1,523.36
		10-31-1946	8,039.73	26,144.52	4,560.27	758.73	224.32
General Box Co., 500 North Dearborn St., Chicago.	Box manufacturers.	12-31-1940	165,702.36	200,272.65	27,550.13	9,643.78	None
		12-31-1941	204,065.00	200,272.68	54,853.96	32,912.38	10,202.84
		12-31-1942	240,405.00	140,048.87	18,563.96	17,588.27	7,406.79
General Lumber Co., 732 South Federal St., Chicago.	Manufacturing chemicals.	7-31-1942	2,844.39	217,196.32	4,356.55	3,310.00	805.95
John Gillen Co., 2540 South 50th St., Cicero.	Manufacturers of steel specialties.	7-31-1943	3,093.74	216,907.69	4,067.82	5,728.67	1,730.54
		12-31-1942	11,441.97	5,924.93	2,606.93	2,346.24	703.87
		12-31-1943	11,441.97	4,876.21	2,606.93	2,346.24	703.87
		12-31-1944	11,441.97	4,876.21	2,606.93	2,476.59	750.01
		12-31-1945	11,441.97	5,924.93	2,606.93	2,476.58	750.01
Gold Seal Asphalt Roofing Co., 10th and State Sts., Chicago Heights.	Manufacture and sale of asphalt roofing and related products.	12-31-1940	124,012.91	27,712.36	145,652.06	5,067.95	None
Green Manufacturing Co., 4335 Armitage Ave., Chicago.	Coppersmiths.	12-31-1942	154,111.72	113,294.67	32,959.65	29,053.69	13,183.86
		12-31-1940	4,404.32	52,619.99	11,206.79	975.16	None
		12-31-1941	5,339.84	51,687.47	21,062.69	9,761.71	3,029.13
		12-31-1942	6,671.05	50,353.26	20,358.48	8,625.99	7,424.46
		12-31-1943	6,671.05	50,353.26	20,358.48	9,220.55	7,424.46
		12-31-1944	6,671.05	50,353.26	20,358.48	10,835.76	8,729.66
Himeblau, Byfield & Co., Inc., 1217 West Washington St., Chicago.	Mechanical equipment distribution.	12-31-1941	3,000.99	6,539.53	2,534.34	857.02	204.02
		12-31-1942	3,032.10	6,529.53	2,534.34	2,280.91	684.26
		1-1-1943 to 6-30-1943	3,632.10	6,529.53	2,534.34	1,751.69	525.50
		6-30-1944	3,632.10	None	None	1,146.09	344.01
		6-30-1945	3,632.10	6,529.53	2,534.34	2,407.63	684.26
Hudson Manufacturing Co., 119 North Union Ave., Chicago.	Manufacturers of flavoring extracts.	12-31-1944	6,031.31	26,226.86	4,073.47	8,869.79	1,113.86
O. Iber Co., 626 West Randolph St., Chicago.	Wholesale mill supplies.	12-31-1945	7,065.37	25,792.80	3,639.41	3,457.44	967.15
		12-31-1942	7,137.92	21,639.10	3,715.83	3,831.63	1,149.49
		12-31-1943	7,801.65	20,975.37	3,052.10	3,398.51	1,019.57
		12-31-1944	8,131.21	20,645.81	2,722.54	2,886.89	857.34

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1959—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued</i>							
Illinois Tool Works, 2601 North Keeler Ave., Chicago.	Manufacturer of cutting tools, lock washers, screws, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	\$489,780.20 606,690.55 698,786.09 697,574.47 5,632.63	\$597,967.34 804,218.18 735,218.60 735,218.60 67,249.37	\$159,542.75 230,460.25 138,364.71 139,577.31 9,971.98	\$73,353.71 138,276.15 124,328.22 155,161.53 6,659.90	None \$42,865.60 65,349.62 68,934.01 2,704.92
Industrial Spring Co., 1632 North Wells St., Chicago.	Manufacturer of springs	12-31-1940 1-1-1941	65,799.93	233,333.45	24,322.87	6,216.78	None
International Furniture Co., 666 Lake Shore Dr., Chicago.	Furniture manufacturing	11-30-1941 11-30-1942 11-30-1943 11-30-1944 6-30-1941 6-30-1942 6-30-1943 6-30-1944	83,001.79 83,745.26 103,965.95 103,168.14 4,920.39 6,348.08 5,933.17 7,632.80	290,912.44 290,168.97 269,948.28 40,531.23 24,984.45 33,556.67 23,911.58 32,271.95	40,621.71 39,878.24 19,657.55 19,657.55 5,040.45 5,292.41 10,505.13 9,531.80	18,585.82 27,783.66 17,091.79 18,674.67 792.98 4,088.88 9,654.53 4,270.51	5,761.61 10,635.59 7,863.02 7,863.02 None 979.61 2,926.33 2,989.39
International Parts Corp., 1021 South State St., Chicago.	Jobber auto parts	12-31-1943	23,994.82	16,066.98	16,066.98	14,953.65	8,532.94
Jackson City Lines, Inc. (Mississippi), 616 South Michigan Ave., Chicago.	Urban bus transportation	11-30-1946	21,070.45	2,328.41	1,483.98	119.73	66.80
Kewanee Manufacturing Co., Kewanee, Ill.	Manufacturing and jobbing	12-31-1943	12,373.43	2,789.85	2,789.85	3,497.39	1,106.82
Leader Laundry Co. of Chicago, Inc., 1633 West 43d St., Chicago.	Laundry	12-31-1942 12-31-1943	3,139.12 2,816.77	32,234.49 32,556.84	2,063.88 2,408.23	8,501.50 2,627.59	2,884.45 788.28
T. S. Leake Construction Co., transferor; W-M Corp., transferee, 608 South Dearborn St., Chicago.	General contractors	12-31-1941 12-31-1942	187,649.05 171,001.62	126,567.35 123,604.78	4,846.55 4,460.98	5,267.51 1,687.79	1,632.03 750.09
Leath & Co., 7 South Dearborn St., Chicago.	Retail furniture (installment)	12-31-1943	4,569.67	22,291.58	430.33	387.29	116.19
Loosee Products Co., 2845 West 19th St., Chicago.	Manufacturers of dairy equipment	12-31-1941 12-31-1942	4,197.56 4,197.57	34,456.04 34,456.03	4,502.98 4,502.97	1,801.19 4,052.68	792.53 1,215.79
Loxit Systems, Inc. (formerly The Loxit Co.), 1217 West Washington Blvd., Chicago.	Jobbers of metal trim	12-31-1941 12-31-1943	112,891.68	29,790.83	29,790.83	9,042.91	4,965.06
Lytton's Merchandising Co., Inc., 235 South State St., Chicago.	Retail apparel	12-31-1941 1-1-1942	102,094.80	215,890.45	57,048.62	31,376.74	9,724.85
Maremont Automotive Products, Inc., 1600 South Ashland Ave., Chicago.	Manufacture of automotive parts	9-30-1942 9-30-1943 12-31-1940 1-1-1941	113,247.32 135,418.64 37,797.81	221,873.87 215,890.45 129,918.29	57,048.62 57,048.62 6,002.19	55,269.83 89,567.70 1,968.97	24,631.83 39,807.87 None
Jas. P. Marsh Corp., 7550 North St. Louis Ave., Skokie.	Manufacture of gages, controls, and heating specialties	11-30-1941 11-30-1942 5-31-1941 5-31-1942	43,216.73 42,848.40 40,475.78 49,394.57	126,499.37 128,567.70 84,092.01 235,404.38	13,033.27 15,401.60 14,624.21 31,355.43	6,254.90 9,057.57 5,118.48 17,245.48	1,939.02 4,221.01 None 5,346.09
Micro Switch Corp., transferor (Freeport, Ill.); First Industrial Corp., transferee, 1 Park Ave., New York, N. Y.	Manufacturing of electrical devices	9-30-1941	99,217.85	40,961.06	13,874.12	4,162.24	None
National Chemical & Manufacturing Co., 3617 South May St., Chicago.	Manufacture and sale of paint—paint and varnish removers	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	61,938.63 61,938.63 61,938.63 61,938.63 67,598.03	45,411.37 45,411.37 45,411.37 45,411.37 45,411.37	11,824.73 11,824.73 11,824.73 11,824.73 11,824.73	5,321.13 10,642.26 10,642.26 11,233.49 11,233.49	1,649.55 4,729.90 4,729.90 4,729.90 4,729.89
Newman-Rudolph Lithographing Co., 400 South Jefferson St., Chicago.	Lithographing	4-1-1940 to 10-31-1940	62,171.21	310,092.97	45,958.79	791.47	None
Nutrition Research Laboratories, Inc., 4210 Peterson Ave., Chicago.	Manufacturing chemists	12-31-1945	17,705.91	20,294.09	5,999.77	5,699.78	3,179.88
Ottawa Silica Co., Ottawa.	Mining and milling of silica sand	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	378,553.51 102,499.84 202,040.67 3,254.52 3,254.52 4,751.61	7,320.01 130,808.31 8,569.33 57,109.49 57,109.49 55,612.40	5,958.79 60,250.16 8,569.33 5,865.48 5,865.48 4,369.29	6,953.99 29,586.39 4,872.64 3,331.51 3,278.93 7,880.76	2,928.01 None 1,510.02 769.25 1,583.68 2,430.83
Pioneer Paper Stock Co., 38 South Dearborn St., Chicago.	Waste-paper dealer	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	202,040.67 3,254.52 3,254.52 4,751.61 12,780.11	57,109.49 57,109.49 57,109.49 55,612.40 5,273.40	5,865.48 5,865.48 5,865.48 4,369.29 5,273.40	3,331.51 3,278.93 7,880.76 4,149.97 6,009.73	769.25 1,583.68 2,430.83 1,179.47 1,511.56
Piano Molding Co., 113 South Center Ave., Plano.	Manufacturer of molded plastics	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,254.52 3,254.52 4,751.61 12,780.11 5,273.40	57,109.49 57,109.49 55,612.40 5,273.40 5,273.40	5,865.48 5,865.48 4,369.29 5,273.40 5,273.40	3,331.51 3,278.93 7,880.76 4,149.97 6,009.73	769.25 1,583.68 2,430.83 1,179.47 1,511.56
Pontiac City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,511.91 17,195.00 12,923.29 14,311.91 14,311.91	35,988.09 30,305.00 35,988.09 35,988.09 35,988.09	5,683.09 5,683.09 5,683.09 5,683.09 5,683.09	2,273.24 5,114.78 5,114.78 5,398.93 5,398.94	1,000.23 5,114.78 1,006.56 2,846.90 2,846.90
Prudential Loan Association, 133 North Clark St., Chicago.	Jewelry and pawnbroker	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	11,511.91 17,195.00 12,923.29 14,311.91 14,311.91	35,988.09 30,305.00 35,988.09 35,988.09 35,988.09	5,683.09 5,683.09 5,683.09 5,683.09 5,683.09	2,273.24 5,114.78 5,114.78 5,398.93 5,398.94	1,000.23 5,114.78 1,006.56 2,846.90 2,846.90
Punch-Lok Co., transferor; John E. Ott et al., transferee, 321 North Justine St., Chicago.	Manufacture of tools, clamps, etc.	12-31-1942 1-1-1943 to 6-30-1943	1,833.89 2,850.26 17,705.91	19,593.75 26,909.74 20,294.09	2,193.55 1,592.94 5,999.77	3,658.35 993.51 5,699.78	1,097.50 298.06 3,179.88
Ramond and Associates, Inc., Albert (Illinois), transferor; Ramond and Associates, Inc., Albert (Delaware), transferee, 435 North Michigan Ave., Chicago.	Rendering engineering services	12-31-1943 1-1-1944 to 7-31-1944	14,741.69 14,741.69 5,454.64	8,921.29 8,921.29 27,489.65	2,358.31 2,358.31 2,544.36	2,122.48 977.68 390.23	683.91 208.44 None
Rapid Copy Service Co., 123 North Wacker Dr., Chicago.	Photostats, commercial photography, and offset printing	12-31-1943 1-1-1944 to 7-31-1944	14,741.69 14,741.69 5,454.64	8,921.29 8,921.29 27,489.65	2,358.31 2,358.31 2,544.36	2,122.48 977.68 390.23	683.91 208.44 None
Rehnberg-Jacobson Manufacturing Co., 2131 Kishwaukee St., Rockford.	Manufacturers of special machinery and equipment	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,970.33 5,642.57 6,154.57 8,738.06 7,281.42	27,973.96 31,519.42 31,007.42 28,423.93 336,566.11	12,538.17 11,866.93 11,353.93 8,770.44 63,968.58	6,117.62 5,998.00 16,797.78 8,612.43 10,799.75	1,806.46 3,415.22 8,055.76 3,199.96 None
Revere Camera Co., 320 East 21st St., Chicago.	Manufacturer of amateur motion picture equipment	1-31-1941 1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	11,131.47 19,721.40 24,738.75 19,402.76 21,631.26 163,505.90	399,353.84 468,264.38 405,607.03 408,583.02 128,103.80 12,108.77	138,493.53 129,903.60 125,296.25 130,222.24 128,103.80 10,491.93	100,242.28 148,606.60 68,842.94 65,149.88 2,469.93 7,620.97	31,075.11 74,657.50 33,053.38 31,408.89 None 2,362.50
W. O. Ritchie & Co., 8801 South Baltimore Ave., Chicago.	Paper boxes	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	165,230.89 165,230.89 165,230.89 14,103.74 14,103.74	14,103.74 14,103.74 14,103.74 None None	8,776.84 8,776.84 8,776.84 None None	8,337.99 8,337.99 8,337.99 243.10 102.36	5,519.75 5,519.75 5,519.75 None None
Royal Crown Bottling Co. of Chicago, 3830 South Michigan Ave., Chicago.	Manufacturing and distribution of carbonated beverages	12-31-1944 12-31-1945	40,323.55 15,130.21	None 25,193.34	None 25,193.34	243.10 19,907.70	102.36 11,106.49

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. F) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Illinois—Continued.</i>							
Russakov Can Co., 850 North Ogden Ave., Chicago.	Manufacturing of sheet metal products.	12-31-1942	\$58,058.30	None	None	\$3,138.62	\$1,394.93
Sandwich R. V. Pump Co., 2545 West 19th St., Chicago.	Manufacturers of pumps.	12-31-1943	6,797.32	\$26,716.30	\$202.68	182.41	54.73
The Saturn Oil & Gas Co., Care of Wm. H. Chamberlain, 23555 Euclid Ave., Cleveland, Ohio.	Natural gas production.	12-31-1944	6,797.32	49,791.94	202.68	152.54	54.73
		12-31-1941	11,136.30	39,002.60	4,855.97	4,239.10	1,865.21
		12-31-1942	9,741.11	43,582.77	6,251.16	6,172.38	1,950.52
		12-31-1943	8,074.59	45,249.29	7,917.68	5,890.50	3,451.18
		12-31-1944	8,986.65	46,337.23	9,006.62	5,074.87	2,513.73
		12-31-1945	9,890.09	43,528.79	6,192.18	2,904.18	1,620.24
The Schuman Co., 1425 South Racine Ave., Chicago.	Produce shipper and broker.	6-30-1944	17,084.93	34,091.28	34,091.28	19,056.13	14,729.28
The Servus Rubber Co., 11th Ave. and 2d St., Rock Island.	Manufacturer of rubber footwear.	2-28-1941	158,771.68	135,780.95	16,930.82	5,925.79	None
		2-28-1942	192,577.19	171,068.01	31,337.81	17,335.79	5,541.09
		2-28-1943	192,015.21	171,068.01	31,337.81	28,204.03	12,535.13
		2-29-1944	190,013.15	74,736.81	31,337.81	28,460.91	12,535.11
		2-28-1945	190,013.15	74,736.91	31,337.81	29,770.92	12,535.12
		2-28-1946	190,013.15	31,337.81	31,337.81	24,058.57	10,568.91
55 West Madison Street Building Corp., Room 624, 228 North La Salle St., Chicago.	Owns and operates a building.	4-30-1941	24,247.20	54,038.20	6,372.43	2,059.10	None
		4-30-1942	20,596.88	57,689.07	14,633.69	8,525.01	2,642.76
		4-30-1943	19,551.19	58,734.76	15,669.38	18,982.32	10,596.33
		4-30-1944	17,223.37	61,062.58	3,004.53	5,538.97	2,303.91
Soft Water Supply Co., 214 North 5th St., Rockford.	Installation and servicing of water softeners.	10-31-1944	3,291.11	7,451.61	7,451.61	546.20	163.80
Sonora Radio & Television Corp., 325 North Hoyne Ave., Chicago.	Manufacturer of radios, cedar chests, and records.	10-31-1946	4,341.35	6,401.37	6,401.37	415.97	118.22
Wm. J. Stange Co., 342 North Western Ave., Chicago.	Manufacturing chemists.	2-28-1942	21,065.48	67,797.02	12,631.94	5,052.78	1,566.37
Superior Sleeprite Corp., 2219 South Halsted St., Chicago.	Manufacture of steel beds, furniture, springs, and mattresses.	12-31-1940	69,655.36	120,933.89	35,444.64	12,405.60	None
C. E. Swanson Associates, Inc., 225 North Michigan Ave., Chicago.	Designing and building counselors.	12-31-1941	85,782.32	141,743.85	45,317.68	22,658.84	7,024.24
		6-21-1940	to				
		5-31-1941	846.56	10,684.12	5,859.51	1,066.83	None
		5-31-1942	595.70	10,534.98	7,320.66	2,340.69	539.60
The Tannade Co., 2136 North Dominick St., Chicago.	Manufacture and sale of tanning materials.	12-31-1941	12,627.67	20,928.78	6,342.33	2,548.93	1,121.53
		12-31-1942	12,657.66	20,928.79	6,342.34	5,768.11	1,795.96
		12-31-1943	12,733.36	66,890.16	6,266.64	5,053.31	1,775.52
		12-31-1944	12,733.36	66,890.10	6,266.64	5,053.31	2,817.32
		12-31-1945	12,733.36	66,890.10	6,266.64	5,053.31	2,814.72
		12-31-1946	20,221.68	7,396.36	7,396.36	8,078.27	4,590.82
Terre Haute City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation.	12-31-1945	20,221.68	7,396.36	7,396.36	8,078.27	4,590.82
Universal Parts, Inc., 1529 South Michigan Ave., Chicago.	Jobbing of automotive parts.	5-31-1944	14,490.16	42,937.34	899.63	1,232.92	416.08
Von Lengerke & Antoine, 9 North Ave., Chicago.	Retail sports equipment and apparel.	1-31-1946	75,569.18	32,160.26	32,160.26	14,041.45	11,771.51
Vulcan Stamping & Manufacturing Co., 3000 Madison St., Bellwood.	Manufacture steel containers.	12-31-1940	9,795.52	41,151.53	9,681.38	2,420.35	None
		12-31-1941	11,307.29	39,639.76	16,332.96	6,401.90	2,105.98
		12-31-1942	11,307.29	39,639.76	16,332.96	14,699.67	6,498.37
		12-31-1943	11,307.29	44,639.76	16,332.96	14,699.66	6,507.16
		12-31-1944	11,307.29	39,639.76	16,332.96	15,516.31	7,772.60
		12-31-1945	12,650.63	38,265.42	14,959.62	15,076.93	7,651.75
Wakem & McLaughlin, Inc., 225 East Illinois St., Chicago.	Warehousing.	12-31-1942	87,317.35	36,604.43	22,759.49	20,483.54	9,103.79
		12-31-1943	87,317.35	36,604.43	22,759.49	20,483.54	9,103.79
		12-31-1944	87,317.35	36,604.43	22,759.49	12,688.43	9,103.79
		12-31-1945	87,317.35	36,604.43	22,759.49	21,621.52	9,103.79
Martha Washington Candies Co., 3823 Broadway, Chicago.	Manufacture and sale of candies and ice cream.	5-31-1942	21,471.98	100,428.81	14,758.77	5,887.26	1,525.05
Webber Cartage Line, Inc., 26 South Sheridan Rd., Waukegan.	Motor freight transportation.	5-31-1943	20,932.43	67,224.95	12,298.32	17,995.60	10,597.42
		12-31-1941	7,574.56	15,957.92	8,750.87	6,249.86	2,749.94
		12-31-1942	7,574.56	35,387.29	8,750.87	7,875.79	2,380.23
		12-31-1943	7,574.56	14,613.92	8,750.87	7,875.78	2,380.26
		12-31-1944	7,574.56	14,613.92	8,750.87	8,313.33	2,807.33
		12-31-1945	7,574.56	14,613.92	8,750.87	8,313.33	2,807.33
Weber Dairy Co., 407 West Jefferson St., Joliet.	Dairy.	12-31-1945	22,564.67	4,281.32	4,281.32	4,607.25	2,269.10
Westlawn Cemetery Association, Inc., 7801 West Montrose Ave., Chicago.	Cemetery.	3-31-1942	8,273.20	17,242.32	3,210.96	1,033.32	230.76
		3-31-1943	8,273.20	17,242.32	3,210.96	2,889.87	890.96
		3-31-1944	8,273.20	17,242.32	3,210.96	2,929.83	1,123.83
Wyler & Co., 1050 Fullerton Ave., Chicago.	Manufacturers of food products.	12-31-1941	6,989.50	40,313.03	11,535.50	4,037.42	1,218.47
		12-31-1942	6,738.08	40,564.45	11,786.92	10,608.23	3,252.97
		12-31-1943	6,989.50	40,313.03	11,535.50	5,436.33	3,185.08
		12-31-1944	6,989.50	40,313.03	11,535.50	10,958.72	4,163.57
		12-31-1945	6,989.50	40,313.03	11,535.50	10,196.56	4,131.08
<i>Eighth District of Illinois</i>							
The Bank of Herrin, Herrin.	General banking.	12-31-1940	7,632.33	3,712.73	1,275.82	240.50	None
		12-31-1941	9,488.35	4,058.54	1,178.24	412.38	94.86
Economy Ice Co., 918 Edwards St., Springfield.	Manufacture and sale of ice.	4-30-1945	2,902.08	16,040.50	2,797.32	4,001.01	1,137.13
		4-30-1946	2,746.09	16,196.49	2,953.31	2,477.14	704.03
Funk Bros. Seed Co., 1300 West Washington St., Bloomington.	Processing of farm seeds and soybeans.	6-30-1941	75,583.61	234,237.43	42,281.49	3,849.84	None
		6-30-1942	90,837.45	171,994.51	61,309.16	55,829.12	11,107.03
		6-30-1943	90,789.58	274,476.94	61,309.16	111,857.82	51,232.18
		6-30-1944	90,419.62	274,476.94	61,309.16	66,609.82	24,322.46
		6-30-1945	97,923.87	274,476.94	61,309.16	31,751.95	12,392.01
Hoopston Canning Co., Stokely-Van Camp, Inc., successor, Hoopston.	Canning vegetables.	5-31-1942	45,899.09	19,879.86	6,350.91	4,393.70	1,362.05
		5-31-1943	50,654.75	35,124.20	1,595.25	3,906.32	1,795.15
		5-31-1944	51,292.47	14,496.48	967.53	3,474.32	1,699.40
		5-31-1945	50,412.13	15,360.82	1,537.87	3,456.00	1,455.15
Mower Bros. Consumers Co., 451 Mulberry St., Galesburg.	Wholesale liquor and beer distributor.	12-31-1942	12,255.40	28,455.02	8,912.54	5,111.43	1,592.13
		12-31-1943	12,255.40	28,455.02	8,912.54	8,021.29	2,810.05
		12-31-1944	12,255.40	28,455.02	8,912.54	8,466.92	4,064.94
		12-31-1945	12,255.40	28,455.02	8,912.54	8,466.91	4,064.94
Rechter Bros. Clothing Co., 111 West Cherry St., Herrin.	Retail trade (dry goods and clothing).	12-31-1941	8,745.77	14,028.18	2,323.28	792.93	165.57
		12-31-1942	8,745.77	14,028.18	2,323.28	2,060.95	627.29
		12-31-1943	8,745.77	15,226.81	2,323.28	2,060.95	627.29
		12-31-1944	12,256.58	11,686.00	None	2,627.38	597.59
Southern Illinois Ice Co. (formerly Bluford Ice Co.), 918 East Edwards St., Springfield.	Manufacture and sale of ice.	4-30-1945	877.15	28,220.85	4,300.35	4,491.56	1,276.60

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Eighth District of Illinois—Continued							
Strand Theatre Corp., transferor; F. E. Barnes, transferee, Carmi.	Exhibition of motion pictures.....	12-31-1940	\$4,553.80	\$18,533.50	\$2,761.20	\$600.30	None
		12-31-1941	5,212.26	21,614.42	3,432.74	1,201.46	\$300.35
		12-31-1942	5,212.26	21,614.42	3,432.74	3,089.46	926.84
		1-1-1943 to 6-22-1943	5,212.26	21,614.42	3,432.74	1,117.28	310.35
Indiana							
American Lead Corp., 1600 East 21st St., Indianapolis.	Smelting and refining of non-ferrous metals.	12-31-1944	18,858.56	13,685.53	13,685.53	13,001.26	7,253.34
		12-31-1945	15,524.14	17,019.95	17,019.95	16,168.95	9,020.58
		12-31-1945	58,174.88	30,133.72	30,133.72	339.63	143.00
Briers Indiana Corp., 820 East Columbia St., Evansville.	Manufacturers of brake lining and clutch facings.	12-31-1943	638,969.67	None	None	32,708.62	14,537.16
Calumet Steel Castings Corp., 1636 Summer St., Hammond.	Steel foundry.....	12-31-1940	7,821.58	39,531.32	490.92	626.49	None
		1-1-1941 to 10-31-1941	8,014.32	39,817.52	3,053.18	1,879.12	789.39
		10-31-1942	9,881.19	38,250.65	1,486.31	1,961.44	567.59
		12-31-1941	16,310.67	33,970.08	5,824.33	2,040.50	897.81
		12-31-1942	16,310.67	33,970.08	5,824.33	5,420.12	2,306.41
J. W. Davis Co., Care of Davis Gardens, Terre Haute.	Growers of hothouse products.....	12-31-1940	26,488.50	69,500.69	12,489.18	3,391.35	None
		12-31-1941	31,490.66	64,528.53	15,083.29	6,037.32	1,871.56
		12-31-1942	35,251.33	60,577.86	11,330.67	10,197.60	5,774.20
		12-31-1943	35,251.33	60,757.86	11,330.67	5,774.20	5,774.20
		12-31-1944	35,251.33	60,757.86	11,318.67	8,389.63	5,119.86
The Evansville Courier, Inc., 201 North-west 2d Ave., Evansville.	Printing and publishing.....	12-31-1945	35,230.89	60,768.30	11,340.67	10,773.64	5,130.01
		12-31-1941	61,199.14	57,221.23	22,309.92	8,592.48	2,663.68
		12-31-1942	61,199.14	57,221.23	22,309.92	20,132.93	8,947.97
		12-31-1943	61,199.14	57,221.23	22,309.92	20,132.93	8,947.96
		12-31-1944	61,199.14	57,221.23	22,309.92	21,251.43	8,947.96
Fort Wayne Union Stock Yards Co., Inc., Fort Wayne.	Stockyards service.....	12-31-1945	61,199.14	57,221.23	22,309.92	21,251.42	8,947.96
		12-31-1940	4,901.24	7,448.70	2,792.19	1,174.59	None
		12-31-1942	7,958.93	4,391.07	1,400.14	1,312.63	393.79
		7-31-1941	6,570.60	7,000.62	2,151.25	637.81	None
		7-31-1942	7,632.17	12,008.21	2,458.12	1,200.09	370.16
Gay Games, Inc., 422 East Howard St., Muncie.	Manufacturing novelties.....	7-31-1943	8,443.84	11,286.54	1,646.45	1,481.81	444.55
		7-31-1944	8,443.84	11,286.54	1,646.45	1,529.72	445.60
		7-31-1945	8,443.84	11,286.54	1,646.45	1,564.13	446.36
		7-31-1946	12,008.88	11,515.07	2,377.00	946.57	288.95
Grand Carlton Corp., 216 Main St., Evansville.	Owning and operating theaters.....	4-30-1942	106,773.74	72,291.07	42,422.14	18,197.91	5,641.29
		4-30-1943	106,773.74	72,291.07	42,422.14	38,179.93	16,968.85
		4-30-1944	106,833.74	72,231.07	42,422.14	38,881.45	16,968.85
		4-30-1945	106,833.74	72,211.07	42,422.14	40,391.03	16,968.85
		4-30-1946	106,833.74	72,211.07	42,422.14	27,051.38	11,390.05
Huntingburg Furniture Co., Inc., Huntingburg.	Manufacturing bedroom furniture.....	12-31-1941	48,379.82	24,803.66	7,151.00	3,290.27	992.08
		12-31-1942	48,879.99	24,303.49	7,151.00	6,435.90	2,901.49
		12-31-1943	48,759.00	24,803.66	7,151.00	6,435.90	2,901.49
		12-31-1944	48,741.51	24,793.66	7,151.00	6,793.45	2,901.49
		12-31-1941	47,517.74	1,592.07	130.42	42.14	12.67
Ideal Pure Milk Co., Inc., 201 Southeast 8th St., Evansville.	Dairy products.....	12-31-1942	43,735.51	13,264.49	3,661.81	2,295.62	1,454.72
		12-31-1943	47,041.31	2,327.02	356.01	320.41	142.41
		12-31-1944	46,101.90	2,633.94	1,295.42	1,230.65	518.17
		12-31-1945	44,300.40	4,069.12	1,670.73	1,557.20	668.29
		10-31-1941	20,192.54	78,307.46	4,450.07	2,455.10	None
The Jay Garment Co., South Meridian St., Portland.	Manufacture of garments.....	9-30-1941	35,120.08	21,050.61	2,143.10	642.92	None
		9-30-1942	42,760.01	25,084.68	2,590.50	1,357.42	572.24
		9-30-1943	42,760.01	26,054.68	2,590.50	2,419.04	1,104.74
		9-30-1944	42,760.01	26,054.68	2,590.50	2,451.47	1,032.20
		9-30-1945	13,372.67	10,490.02	2,672.00	2,836.94	1,118.04
Kendallville Foundry, Inc., West High St., Kendallville.	Foundry.....	12-31-1944	13,372.67	10,490.02	2,672.00	2,836.94	1,118.04
		12-31-1945	12,879.25	10,901.20	3,152.18	2,995.52	1,162.19
		12-31-1941	2,159.96	39,268.41	4,151.04	982.84	235.05
		12-31-1942	2,631.31	38,842.43	3,725.06	3,533.85	1,050.16
		12-31-1943	2,985.72	38,514.65	3,397.28	3,133.35	910.00
L. G. S. Spring Clutches, Inc., 813 Peoples Bank Bldg., Indianapolis.	Spring clutches.....	12-31-1943	8,559.33	31,888.12	5,664.23	924.53	277.36
		1-31-1945	33,983.31	12,528.34	5,306.63	5,041.30	2,812.50
		1-31-1946	33,937.07	7,200.82	5,306.63	4,613.13	2,573.63
		12-31-1940	2,372.58	25,409.73	3,440.90	889.73	None
		1-1-1941 to 11-30-1941	3,770.44	40,365.25	3,319.17	1,723.50	534.28
Meridian Pontiac, Inc., 623 North Meridian St., Indianapolis.	Retail dealers in Pontiac automobiles.	12-31-1941	2,400.00	12,502.00	6,176.84	1,732.68	398.52
		12-31-1942	2,877.93	12,183.65	5,858.49	5,272.64	1,981.79
		12-31-1943	4,080.99	11,333.01	5,037.85	4,534.07	1,360.21
		12-31-1944	4,870.14	10,573.86	4,248.70	4,036.26	1,147.15
		12-31-1945	5,709.83	9,734.17	3,409.01	3,288.56	929.43
Meyer Bros. Co., Inc., 126 West Columbia St., Fort Wayne.	Retail drug stores.....	5-31-1944	143,300.00	None	None	91,166.44	39,004.66
		5-31-1945	23,462.13	476,537.87	119,837.87	130,362.80	71,269.87
		1-1-1941 to 11-30-1941	3,770.44	40,365.25	3,319.17	1,723.50	534.28
		12-31-1941	2,400.00	12,502.00	6,176.84	1,732.68	398.52
		12-31-1942	2,877.93	12,183.65	5,858.49	5,272.64	1,981.79
National Trailer Corp., 25645 Grand River Ave., Detroit, Mich. (formerly Elwood, Ind.).	Manufacturer of house trailers.....	12-31-1943	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1944	899.34	8,278.34	2,425.66	865.61	199.69
		12-31-1945	1,529.30	7,648.38	1,795.79	1,655.14	495.54
		6-30-1943	361,307.38	165,729.19	18,155.65	16,340.08	7,262.23
		6-30-1944	361,307.38	165,729.19	18,155.65	33,383.00	14,524.51
Overmyer Mould Co. of Pennsylvania, Winchester.	Manufacturing molds and accessories thereto for glass industries.	6-30-1945	361,307.38	165,729.19	18,155.65	25,942.68	10,923.51
		1-1-1941 to 9-30-1941	124,515.85	104,297.66	104,297.66	18,275.01	11,865.2
		9-30-1941	5,499.06	92,027.94	1,530.94	2,641.16	897.3
		6-30-1943	7,089.15	90,437.85	None	693.08	197.55
		6-30-1945	10,349.08	8,682.89	4,061.47	410.29	133.76
Superior Chevrolet, Inc., 552 East Washington St., Indianapolis.	Automobile sales and service.....	12-31-1943	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1941	899.34	8,278.34	2,425.66	865.61	199.69
		12-31-1942	1,529.30	7,648.38	1,795.79	1,655.14	495.54
		12-31-1943	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1944	899.34	8,278.34	2,425.66	865.61	199.69
Tools & Supplies, Inc., 38 West Georgia St., Indianapolis (mailing address 3131 Olive St., St. Louis, Mo.).	Distributors of manufacturers tools and supplies.	12-31-1941	899.34	8,278.34	2,425.66	865.61	199.69
		12-31-1942	1,529.30	7,648.38	1,795.79	1,655.14	495.54
		12-31-1943	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1944	899.34	8,278.34	2,425.66	865.61	199.69
		12-31-1945	1,529.30	7,648.38	1,795.79	1,655.14	495.54
The Torrington Co., Inc. (Indiana), 3702 West Sample St., South Bend.	Manufacturer of roller bearings....	6-30-1943	361,307.38	165,729.19	18,155.65	16,340.08	7,262.23
		6-30-1944	361,307.38	165,729.19	18,155.65	33,383.00	14,524.51
		6-30-1945	361,307.38	165,729.19	18,155.65	25,942.68	10,923.51
		1-1-1941 to 9-30-1941	124,515.85	104,297.66	104,297.66	18,275.01	11,865.2
		9-30-1941	5,499.06	92,027.94	1,530.94	2,641.16	897.3
W. P. Squibb Distilling Co., Inc., transferor; Phillip Blum & Co., Inc., transferee, 312 Indianapolis Ave., Vincennes.	Distilling, bottling, and storing whisky.	6-30-1943	7,089.15	90,437.85	None	693.08	197.55
		6-30-1945	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1943	10,349.08	8,682.89	4,061.47	410.29	133.76
		12-31-1944	899.34	8,278.34	2,425.66	865.61	199.69
		12-31-1945	1,529.30	7,648.38	1,795.79	1,655.14	495.54

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. D) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Indiana—Continued</i>							
Van Camp Milk Co., transferor; Pet Milk Co., transferee; 1401 Arcade Bldg., St. Louis, Mo.	Evaporated milk.....	3-31-1941 3-31-1942	\$132,755.16 156,679.02	\$55,432.03 31,508.17	\$6,251.73 13,245.90	\$2,119.11 7,285.25	None \$2,258.43
WFBM, Inc., 48 Monument Circle, Indianapolis.	Radio broadcasting.....	1-1-1940 to 11-30-1940 11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945 11-30-1946	25,444.05 25,444.75 25,444.05 29,926.24 30,183.17 31,428.18 26,083.26 22,012.55 22,012.55	72,733.57 72,732.87 90,149.45 85,667.26 85,410.33 84,165.32 79,510.64 25,628.48 25,628.48	30,208.07 31,827.47 57,422.57 56,063.36 55,836.43 54,591.42 49,936.34 4,179.39 4,179.39	7,969.65 10,587.14 37,634.02 47,080.33 36,074.94 30,096.21 3,031.21 3,761.44 3,070.42	None None 16,843.96 23,651.92 24,512.72 23,018.27 1,739.72 2,215.07 2,215.08
Warren Paper Products Co., 3200 South St., Lafayette.	Paper-box and toy manufacturer..	12-31-1943 12-31-1944 12-31-1945	22,012.55 22,012.55 22,012.55	4,179.39 4,179.39 4,179.39	4,179.39 4,179.39 4,179.39	3,761.44 3,070.42 3,070.42	None None None
Wayne Paving, Inc., 1825 South Anthony Blvd., Fort Wayne.	Paving construction.....	12-31-1940 12-31-1941 12-31-1942 12-31-1944	6,633.70 7,980.24 8,242.76 10,274.73	55,116.30 53,760.76 3,567.24 4,702.85	6,255.83 6,988.34 6,734.82 4,702.85	1,580.83 1,903.64 4,219.92 6,157.31	None 437.84 1,818.49 2,936.76
<i>Iowa</i>							
Herman M. Brown Co., 1st and Sheridan Sts., Des Moines.	Sale and rental of construction equipment.	9-30-1944	25,333.44	20,111.93	5,149.83	701.73	413.24
Comic Magazines, Inc., 715 Locust St., Des Moines.	Owner of partnership interest in publication of comic books.	4-30-1946	5,166.85	39,707.83	37,606.43	16,064.50	11,383.65
Cowles Broadcasting Co. (formerly Iowa Broadcasting Co.), 715 Locust St., Des Moines.	Radio broadcasting.....	12-31-1943 12-31-1945	99,102.57 99,102.57	47,604.74 47,604.74	47,604.74 47,604.74	74,450.55 2,362.32	33,088.13 994.66
The Dexter Co., Fairfield.	Manufacturing.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	51,099.56 53,546.80 62,724.71 62,742.71 62,724.71 62,724.72 62,724.72	103,441.12 100,993.88 91,815.97 91,815.97 91,815.97 91,815.96 91,815.96	30,980.06 43,949.80 35,771.89 34,771.89 34,771.89 34,771.88 34,771.88	1,638.50 28,501.21 31,294.70 31,294.70 33,033.30 33,033.28 33,033.28	None 8,893.27 13,908.76 13,908.76 13,908.76 13,908.76 13,908.76
First Loan Co., 316 Southern Surety Bldg., Des Moines.	Personal loans.....	12-31-1940 12-31-1942	29,644.01 34,360.24	49,508.47 63,156.04	5,333.04 12,573.96	2,604.21 18,497.74	None 10,008.14
Gibbs-Cook Tractor & Equipment Co., Inc., 1314 Walnut St., Des Moines.	Tractor and equipment retailing...	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	54,787.80 54,787.80 54,787.80 54,787.80 54,787.80 54,787.80	47,784.45 47,784.45 47,784.45 47,784.45 47,784.45 47,784.45	11,486.15 11,486.15 11,486.15 11,486.15 11,486.15 11,486.15	5,250.75 10,337.54 10,337.53 10,911.84 10,911.84 10,911.84	1,627.72 4,594.46 4,594.46 4,594.46 4,594.45 4,594.45
W. H. Hartman Co., 501 Commercial St., Waterloo.	Publisher of daily newspaper.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	82,788.21 82,788.21 82,788.21 82,788.21 82,788.21 82,788.21	41,827.90 44,076.67 44,076.67 44,076.67 44,076.67 44,076.67	4,754.29 4,754.29 4,754.29 4,754.29 4,754.29 4,754.29	7,644.28 4,278.86 4,278.86 4,516.57 4,516.58 4,516.58	546.92 1,901.72 1,901.72 1,901.72 1,901.72 1,901.72
Henry Field Seed Co., Shenandoah.	Retail seed and nursery stock.	8-31-1946	33,283.86	2,719.34	2,719.34	863.48	481.73
Josh Higgins Broadcasting Co., Insurance Bldg., Waterloo.	Operating radio station KXEL.....	12-31-1943 12-31-1944 12-31-1945	15,329.63 14,613.94 15,702.72	103,001.99 103,717.68 102,538.90	7,470.37 42,793.44 41,641.15	3,364.88 40,868.84 35,086.49	1,981.54 20,390.56 17,020.21
Illinois-Boss Hotel Co., 4th and Court, Des Moines.	Hotel.....	12-31-1942 12-31-1943 12-31-1944	2,965.11 3,391.00 3,783.72	4,159.89 3,733.40 3,341.28	4,159.89 3,733.40 3,341.28	3,345.22 729.95 1,238.88	1,003.57 216.29 332.10
Iowa Manufacturing Co., 916 16th St. NE., Cedar Rapids.	Manufacturing road machinery....	12-31-1940 12-31-1941	29,283.22 36,078.82	30,697.69 30,697.68	29,697.69 29,697.68	3,017.47 26,807.25	None \$5,186.25
Keokuk Steel Casting Co., Commercial and M Sts., Keokuk.	Manufacture and sale of electric steel castings.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	22,066.56 22,060.50 25,153.00 23,120.71 25,802.39 28,427.28	129,406.87 128,812.93 123,806.32 42,005.97 39,633.29 7,100.40	2,218.19 10,704.58 6,984.25 7,316.24 4,744.86 2,209.97	554.54 8,352.29 6,285.82 6,764.90 4,513.56 2,210.39	None 1,699.22 3,701.66 3,983.77 2,518.10 1,233.17
Metz Bros. Baking Co., 408 Pearl St., Sioux City.	Wholesale bakery.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	90,313.96 90,313.96 90,570.06 109,070.90	73,334.99 73,334.99 72,677.99 76,677.99	11,338.04 11,338.04 10,679.01 10,679.01	10,589.04 10,262.44 10,145.09 10,145.09	8,706.24 4,534.42 4,271.61 4,271.62
Midwest Biscuit Co., 216 South 3d St., Burlington.	Manufacturers of crackers, cookies, etc.	10-31-1942 10-31-1943 10-31-1944 10-31-1945	22,033.72 22,161.11 22,271.08 22,586.77	76,793.30 76,793.30 76,793.30 17,228.50	3,856.49 3,856.49 3,856.49 8,604.30	2,192.60 3,470.55 3,631.53 5,029.49	1,042.85 2,015.05 2,043.06 2,234.89
Peter Pan Bakery, Inc., 2426 Rockingham Rd., Davenport.	Bakery.....	12-31-1943 12-31-1944 12-31-1945	28,778.73 28,778.73 28,778.73	17,487.56 17,487.56 17,487.56	8,604.30 8,604.30 8,604.30	5,174.08 5,174.08 5,174.08	4,500.31 4,500.31 4,500.31
Pioneer Hi-Bred Corn Co., 1206 Mulberry St., Des Moines.	Hybrid seed corn growers.....	5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	201,603.32 201,736.05 201,823.32 201,823.32 201,603.32	214,436.68 273,243.35 273,010.02 269,376.68 275,256.68	214,436.68 214,436.68 214,436.68 214,436.68 214,436.68	28,865.52 287,575.45 419,671.57 203,714.85 17,016.45	12,048.31 172,255.76 178,390.94 85,774.67 7,164.84
Priester Construction Co., 1121 Davenport Bank Bldg., Davenport.	Construction.....	12-31-1942 12-31-1943	11,076.10 10,944.13	82,566.21 82,998.18	972.88 1,104.85	1,917.44 1,069.12	1,129.16 329.73
Roch & Musser Co., 601 Grandview Ave., Muscatine.	Planing mills.....	12-31-1940 12-31-1941 12-31-1942	68,490.06 73,131.45 89,023.57	271,781.86 267,136.47 251,238.55	4,706.74 16,242.65 350.73	2,794.85 10,269.07 1,127.17	None \$3,183.42 500.97
Shanks Jewelry & Music Co., Inc., 228 East 4th St., Waterloo.	Retail jewelry and musical supplies.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 1-1-1945 to 11-30-1945	5,448.61 5,573.91 5,445.85 5,369.29 5,257.02	11,072.18 11,072.18 10,883.35 11,072.81 11,072.18	664.64 664.64 664.64 664.64 664.64	232.63 268.18 259.17 631.41 577.78	63.51 179.46 179.45 179.45 164.21
Smash Magazines, Inc., 715 Locust St., Des Moines.	Owns interest in partnership engaged in publication of comic magazines.	12-31-1943 12-31-1944 12-31-1945	875.98 2,190.19 2,949.70	12,566.57 11,242.36 14,811.62	12,566.57 1,242.36 10,462.85	9,822.71 3,104.09 4,571.04	2,946.81 3,104.09 1,299.13
Southwest Corrugated Box Co., 600 Morgan St., Keokuk.	Manufacture of corrugated fiber boxes.	11-30-1942 11-30-1943 11-30-1944	22,333.98 25,104.86 144,268.30	44,166.02 119,163.94 123,020.62	15,935.52 13,132.64 11,889.82	14,534.51 10,881.01 11,410.88	6,466.07 7,119.67 6,394.59
Strand Banking Co., Marshalltown.	Bakery.....	12-31-1943	13,994.39	8,822.85	2,077.18	1,374.46	567.77
Thomas Truck & Caster Co., 18 South 7th St., Keokuk.	Manufacturers of industrial floor trucks and casters.	12-31-1942	10,439.06	15,531.31	9,586.39	14,238.60	7,138.24

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Iowa—Continued</i>							
Toller Drug Co., 606 Pierce St., Sioux City.	Retail drugs.....	12-31-1942	\$9,914.96	\$2,526.24	\$1,920.04	\$1,764.04	\$129.21
		12-31-1943	9,914.96	2,526.24	1,920.04	323.63	95.18
		12-31-1944	9,914.96	2,526.24	1,920.04	1,862.04	566.89
		12-31-1945	9,914.96	2,526.24	1,920.04	1,862.04	566.89
Tri-City Broadcasting Co., 1002 Brady St., Davenport.	Radio broadcasting.....	12-31-1943	7,288.34	32,311.66	15,686.66	14,117.99	8,108.90
		12-31-1944	7,288.34	32,311.66	15,686.66	12,742.97	6,408.90
		12-31-1945	8,212.33	31,380.67	14,755.67	14,018.05	6,157.57
<i>Kansas</i>							
Bright Biscuit Co., Inc., 7th St. Trafficway and Funston Rd., Kansas City.	Bakery products.....	11-30-1943	44,900.97	51,680.78	5,823.67	6,404.61	2,373.14
		11-30-1944	44,900.97	51,680.78	5,823.67	5,507.26	2,329.77
		11-30-1945	44,900.97	51,680.78	5,824.07	6,001.76	2,527.06
		11-30-1946	44,900.97	51,680.78	5,823.67	469.84	197.82
The De Courcy Cream Co., 1901 East Douglas St., Wichita.	Creamery.....	12-31-1941	12,834.66	17,261.79	5,304.19	1,856.42	464.11
		12-31-1942	15,712.84	14,383.61	2,425.92	2,183.33	703.52
		12-31-1943	15,712.84	14,383.61	2,425.92	2,183.33	703.52
		12-31-1945	15,712.84	14,383.61	2,425.92	2,304.62	1,285.74
		12-31-1946	75,286.27	52,964.97	9,432.92	8,489.63	3,773.18
The A. L. Duckwall Stores Co., 319 North Buckeye, Abilene.	Variety stores.....	12-31-1943	82,046.71	59,256.09	13,839.06	11,533.64	3,381.63
The Fleming Co., 303-317 East 17th St., Topeka.	Wholesale food distributor.....	12-31-1941	84,734.53	108,363.91	14,262.85	12,836.56	5,705.15
		12-31-1942	88,865.38	58,144.69	14,262.85	12,836.56	5,705.15
		12-31-1943	106,320.80	48,879.42	4,997.58	9,332.75	3,929.59
		12-31-1945	116,985.68	46,094.32	2,212.48	5,485.27	2,309.59
The Geo. E. Gano Grain Corp., 701-704 Rombaugh Bldg., Hutchinson.	Grain elevators, gas stations.....	5-31-1942	98,403.35	226,379.93	9,314.97	4,381.63	1,358.30
		5-31-1943	104,402.46	220,380.82	3,288.31	2,959.48	1,315.32
The H. & T. Oil & Gas Co., Inc., Central Bldg., Wichita (formerly Inman).	Crude oil production and operations.	2-28-1942	20,311.10	51,307.64	12,385.23	4,404.40	1,365.36
		2-28-1943	20,311.10	51,307.64	12,385.23	11,146.71	6,964.17
		2-29-1944	20,311.10	51,309.64	12,385.23	11,248.23	6,964.16
		3-1-1944 to 3-31-1944	20,311.10	51,309.64	12,385.23	370.38	97.46
The Herington Coca-Cola Bottling Co., Inc., care of The Wichita Coca-Cola Bottling Co., 215 South Washington, Wichita.	Manufacture and sale of carbonated beverages.	12-31-1943	3,036.39	7,531.23	2,234.60	2,011.14	603.34
		12-31-1944	3,036.39	7,531.23	2,234.60	2,122.87	603.34
Kansas Gas & Electric Co., care of Ebasco Services, Inc., 2 Rector St., New York, N. Y.	Public utility, electric.....	12-31-1945	1,017,947.87	88,903.59	88,903.59	84,458.40	25,561.43
Frank Paxton Lumber Co., 45 Kansas Ave., Kansas City.	Hardwoods.....	12-31-1940	29,072.54	102,352.39	5,120.96	1,444.73	None
		12-31-1941	31,674.94	98,782.18	8,117.47	4,038.71	1,258.21
		12-31-1942	33,450.51	94,101.94	6,104.11	4,443.39	5,235.17
		9-30-1942	2,730.94	7,566.44	2,025.10	1,951.37	286.36
Seven-Up Bottling Co. of Wichita, Inc., 801 West Douglas, Wichita.	Beverage manufacturing and wholesale distributor.	9-30-1943	3,303.55	6,991.83	1,450.49	1,305.44	391.63
Watson's, Inc., 127 North Main St., Hutchinson.	Gent's furnishings.....	12-31-1942	1,818.92	2,374.66	684.43	731.91	219.58
		12-31-1943	2,084.42	2,109.16	418.93	434.39	130.32
The Wenta Equipment Co., 600 Van Buren, Topeka.	Manufacture and sales road machinery.	12-31-1941	3,930.10	7,096.60	920.79	310.95	72.02
		12-31-1945	4,268.30	6,674.40	870.42	2,246.79	658.57
The F. Wyatt Manufacturing Co., Inc., transferor; J. J. Spaeth, transferee; 500 North 5th St., Salina.	Manufacturer, hay machinery.....	12-31-1940	7,018.15	13,528.64	755.59	216.53	None
		12-31-1941	7,020.62	13,518.17	3,648.25	1,303.78	505.48
		12-31-1942	7,853.97	12,690.82	3,597.12	3,590.97	1,068.29
		12-31-1943	7,080.33	13,464.46	4,370.70	3,933.68	1,180.10
		12-31-1944	8,432.27	13,173.82	2,998.82	2,848.88	838.70
<i>Kentucky</i>							
Crummies Creek Coal Co., Crummies.....	Coal mining.....	12-31-1940	95,266.61	15,754.80	2,720.15	816.05	None
		12-31-1941	113,902.06	15,754.81	3,868.70	1,547.48	479.71
		12-31-1942	113,902.06	15,754.81	3,868.70	3,481.83	1,547.49
Fetter Printing Co., 235 East Walnut St., Louisville.	Printing and lithographing.....	12-31-1942	5,588.84	5,823.58	2,282.69	4,271.48	1,281.45
		12-31-1943	6,091.51	5,320.91	2,779.93	2,551.60	765.27
		12-31-1944	6,347.54	4,695.53	2,523.90	2,426.46	689.61
		12-31-1945	7,148.28	4,864.79	1,723.16	1,637.00	465.24
		12-31-1946	27,417.65	3,199.63	3,199.63	15,175.35	6,751.71
Frankfort & Cincinnati RR Co., Union Passenger Depot, Frankfort.	Common carrier railroad.....	6-30-1943	29,503.09	39,182.35	9,921.91	15,364.56	8,828.87
Owensboro Grain Co., 102 Lewis St., Owensboro.	Grain elevator.....	6-30-1944	29,503.09	49,249.35	9,921.91	9,176.40	6,258.60
		6-30-1945	29,503.09	49,249.35	9,921.91	9,425.82	6,258.61
		6-30-1946	29,503.09	49,249.35	9,921.91	4,751.64	2,650.91
M. Switow & Sons, Inc., 651 South 4th St., Louisville.	Motion-picture exhibitors.....	9-30-1943	4,354.84	15,632.55	3,327.05	2,994.34	898.31
T. P. Taylor & Co., 832 West Jefferson St., Louisville.	Retail drug chain.....	9-30-1946	26,275.05	10,797.80	10,797.80	2,585.56	1,442.69
The George Wiedemann Brewing Co., Inc., 514th and Columbia Sts., Newport.	Brewery.....	3-31-1943	307,698.96	215,515.16	64,768.06	55,291.25	25,907.22
		3-31-1944	307,698.96	64,768.06	64,768.06	59,096.43	25,907.23
		3-31-1945	307,698.96	64,768.06	64,768.06	61,529.66	25,907.21
		3-31-1946	307,698.96	64,768.06	64,768.06	46,357.05	19,519.14
Consider E. Willett, Inc., 30th and Kentucky Sts., Louisville.	Furniture manufacturing.....	4-30-1943	56,269.25	88,200.08	4,964.05	4,706.35	1,981.62
		4-30-1946	56,269.25	88,200.08	4,964.05	3,169.04	1,359.29
<i>Louisiana</i>							
Hass Investment Co., Inc., Bunkie.....	Farming, etc.....	12-31-1941	39,635.21	278,145.79	19,453.95	10,080.68	3,125.01
		12-31-1942	38,604.64	279,692.85	20,897.63	29,962.86	14,138.60
		12-31-1943	40,234.56	80,040.52	26,833.70	24,168.33	11,307.09
		12-31-1944	42,675.48	69,498.12	24,675.15	5,242.56	2,307.39
		12-31-1945	47,262.81	64,928.79	20,097.82	19,466.89	8,196.55
Kennington-Saenger Theatres, Inc., 608 Canal St., New Orleans.	Motion-picture theaters.....	12-31-1942	71,138.01	22,046.38	4,157.89	746.17	331.63
		12-31-1943	71,138.01	22,046.38	4,157.89	5,492.66	2,441.19
		12-31-1944	71,138.01	22,046.38	4,157.89	3,950.00	1,053.16
		12-31-1945	71,138.01	22,046.38	4,157.89	3,950.00	1,053.16
Kinder Canal Co., Inc., Kinder.....	Rice-irrigation canal.....	12-31-1942	12,994.59	14,587.48	5,197.91	4,678.12	1,467.29
		12-31-1943	12,994.59	14,587.48	5,197.91	4,678.12	1,467.29
LeBlanc Stevedoring Co., Inc., 1202 Pere Marquette Bldg., New Orleans.	Stevedoring.....	7-31-1942	1,313.60	19,184.74	3,614.89	2,618.19	679.53
		7-31-1943	1,579.12	18,928.22	3,358.37	3,022.53	906.76
Lisbon Gasoline Co., Commercial National Bank Bldg., Shreveport.	Natural gasoline manufacturer.....	12-31-1943	218,640.21	67,785.13	22,659.79	28,351.67	12,660.74
		12-31-1944	218,640.21	67,785.13	22,659.79	30,022.38	12,641.61
		12-31-1945	218,640.21	67,785.13	22,659.79	21,526.89	9,063.92
		7-31-1942	1,987.81	15,505.01	750.00	378.95	92.25
		7-31-1943	1,956.67	15,536.15	781.14	4,724.52	1,640.09

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

(1) Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	(2) Business in which engaged	(3) Taxable year ended—	(4) Excess profits credit before allowance of relief	(5) Increase in the amount of excess profits credit claimed by taxpayer	(6) Increase in the amount of excess profits credit allowed	(7) Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	(8) Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>Louisiana—Continued</i>							
Saenger-Ehrlich Enterprises, Inc., 608 Canal St., New Orleans.	Motion-picture theaters.	12-31-1942	199,728.48	111,217.74	53,122.41	\$5,619.80	\$2,497.68
		12-31-1943	99,728.48	11,217.74	3,122.41	2,810.17	1,248.96
		12-31-1944	99,728.48	11,217.74	3,122.41	2,956.29	1,248.96
		12-31-1945	99,728.48	11,217.74	3,122.41	2,956.29	1,248.96
R. E. Schanzer, Inc., 610 South Peters St., New Orleans.	Chicory and coffee supplies.	8-31-1943	10,610.98	None	None	3,783.26	2,227.92
WSMB, Inc., 608 Canal St., New Orleans.	Radio broadcasting station.	12-31-1941	95,609.63	21,293.19	4,459.87	1,789.95	553.03
		12-31-1942	95,609.63	21,293.03	4,459.87	4,013.88	1,783.95
		12-31-1943	95,609.63	21,293.19	4,459.87	4,013.88	1,783.95
		12-31-1944	95,609.63	21,293.19	4,459.87	4,236.87	1,783.95
		12-31-1945	95,609.63	21,293.19	4,459.87	4,236.87	1,783.95
Wembley, Inc., 910 Poye Farre St., New Orleans.	Neckwear manufacturers.	5-31-1941	83,634.19	235,837.11	42,503.42	10,311.88	None
		5-31-1942	104,607.31	231,046.69	54,567.38	26,428.41	8,192.81
		5-31-1943	104,607.31	231,046.69	54,567.38	60,679.54	26,068.68
		5-31-1944	104,607.31	231,046.69	54,567.38	58,621.76	25,492.90
		5-31-1945	104,607.31	231,046.69	54,567.38	30,127.40	12,685.23
<i>Maine</i>							
Butler's Stores, Inc., Biddeford (mailing, Portland, Maine).	Retail department store.	12-31-1941	3,755.69	9,121.54	4,885.76	1,780.62	409.54
		12-31-1942	5,438.96	7,443.25	4,180.03	3,770.13	1,131.03
		12-31-1943	6,754.60	6,124.63	2,870.41	2,353.37	775.01
		12-31-1944	8,404.59	3,265.81	595.79	2,228.50	633.36
		12-31-1945	9,614.44	2,655.96	None	1,056.30	300.21
Cabot Amusement Co., Lewiston.	Theaters.	12-31-1945	18,149.77	1,299.03	1,299.03	1,234.08	688.49
Capitol Augusta Co., 55 Lisbon St., Lewiston.	do.	12-31-1943	3,825.49	1,307.00	1,167.88	804.30	237.98
Freese's, 74-96 Main St., Bangor.	Department store.	12-31-1942	55,208.79	58,080.92	18,831.98	4,660.54	1,820.34
		12-31-1943	57,835.32	53,754.19	16,505.25	14,854.72	6,602.10
		12-31-1944	62,246.01	49,043.70	11,794.76	10,412.55	4,717.90
		12-31-1945	7,853.86	2,828.68	1,537.91	1,401.01	415.24
Rumford Operating Co., 55 Lisbon St., Lewiston.	Theater.	12-31-1945	475,500.09	618,609.06	167,094.38	145,033.26	44,660.31
Southern Advance Bag & Paper Co., Inc., 38 Newbury St., Boston, Mass.	Manufacture of kraft pulp, paper and paper bags.	12-31-1941	513,751.15	581,358.00	129,743.52	181,510.43	80,671.31
Victory Amusement Co., 55 Lisbon St., Lewiston.	Theaters.	12-31-1943	16,920.17	3,140.57	3,140.57	2,826.51	925.34
		12-31-1944	16,920.17	3,140.57	3,140.57	2,983.54	1,094.50
		12-31-1945	16,920.17	3,140.57	3,140.57	2,983.54	1,094.50
<i>Maryland</i>							
Baltimore Transfer Co., Northwest corner Monument and Forrest Sts., Baltimore.	Class 1 common carrier of freight.	12-31-1940	52,578.84	23,489.02	11,775.99	3,190.06	None
		12-31-1942	62,295.76	25,150.22	16,179.64	33,992.88	15,107.94
		12-31-1945	62,295.76	25,150.22	16,179.64	15,370.66	6,471.86
Big Savage Refractories Corp., care of National Refractories Co., 1520 Locust St., Philadelphia, Pa.	Manufacture and sale of refractories.	12-31-1941	7,722.93	39,777.07	7,002.67	2,835.41	1,223.40
		12-31-1942	8,825.53	28,674.47	5,809.47	6,218.55	1,865.56
		12-31-1943	9,441.45	5,283.55	5,283.55	10,081.02	5,311.08
Coca-Cola Bottling Co. of Baltimore, 2525 Kirk Ave., Baltimore.	Bottling and sale of a soft drink beverage under the trade-mark Coca-Cola.	12-31-1943	351,591.53	21,918.02	21,918.02	19,725.22	8,767.21
		12-31-1944	351,591.53	21,918.02	21,918.02	20,822.12	8,767.21
		12-31-1945	351,591.53	21,918.02	21,918.02	20,822.12	8,767.21
Earle Restaurant, Inc., 801 13th St. NW., Washington, D. C.	Restaurant.	12-31-1942	13,570.05	60,209.46	9,229.95	18,888.33	9,611.25
		12-31-1943	13,570.05	60,209.54	9,229.95	8,205.95	2,321.26
		12-31-1944	13,570.05	60,209.54	9,229.95	8,768.45	4,549.77
		12-31-1945	13,570.05	60,209.54	9,229.95	8,768.45	4,549.77
The Evening Star Broadcasting Co., 14th St. and New York Ave., Washington, D. C.	Radio broadcasting.	12-31-1944	69,818.35	None	None	13,705.15	5,770.59
Hot Shoppes, Inc., 1234 Upshur St., Washington, D. C.	Restaurant.	12-31-1943	81,254.17	55,507.28	46,647.71	41,982.94	18,659.08
		1-1-1944 to 7-31-1944	77,527.34	56,324.11	46,647.71	25,790.67	10,811.40
		7-31-1945	73,734.20	63,117.26	46,647.71	44,315.33	18,659.09
		7-31-1946	72,336.20	64,487.72	46,647.71	18,676.01	7,821.49
Hot Shoppe Properties, Inc., 1234 Upshur St. NW., Washington, D. C.	Lessor of improved properties.	12-31-1943	8,000.67	3,733.35	3,733.35	3,058.72	1,722.32
		7-31-1946	8,000.67	3,733.35	3,733.35	39.48	11.22
Hutzel Bros. Co., 210-214 North Howard St., Baltimore, Md.	Department store.	1-31-1943	565,157.67	474,044.73	None	40,797.79	17,843.55
		1-31-1944	555,405.55	483,796.85	8,881.69	38,333.48	16,908.62
		12-31-1941	103,085.21	133,823.23	10,914.79	4,911.66	1,522.61
		12-31-1942	103,085.20	133,823.24	10,914.80	9,823.32	4,365.92
		12-31-1943	103,085.20	133,823.24	10,914.80	9,823.31	4,365.92
		12-31-1944	103,085.20	133,823.24	10,914.79	10,369.05	4,365.92
		12-31-1945	103,085.21	133,823.24	10,914.79	10,369.05	4,365.92
Frank R. Jelliff, Inc., 1216 F St. NW., Washington, D. C.	Retail ladies wear.	1-31-1941	124,921.30	134,681.04	25,178.70	2,363.44	None
		1-31-1942	159,626.34	100,576.00	37,623.66	24,174.30	7,494.05
		1-31-1943	163,732.54	95,689.80	38,617.46	34,755.72	15,440.98
		1-31-1944	163,732.54	95,689.80	38,617.46	21,615.26	14,135.06
Marvin's Credit, Inc., 732 7th St. NW., Washington, D. C.	Home furnishings and clothing.	7-31-1941	10,900.54	6,569.46	8,066.46	5,063.89	None
		7-31-1942	19,107.48	29,392.52	2,742.52	6,329.50	2,117.01
		7-31-1945	12,485.32	35,014.68	9,364.68	9,329.30	5,204.76
		7-31-1946	15,014.16	32,485.84	6,835.84	3,034.49	1,693.03
		12-31-1943	2,245.52	3,294.60	3,294.60	1,696.42	568.92
Morris Properties, Inc., 1234 Upshur St., Washington, D. C.	Lessor of improved property.	12-31-1942	6,516.44	72,940.22	5,009.11	4,532.74	1,365.82
Petomac Chemical Co., 607 15th St. NW., Washington, D. C.	Manufacturing antitrust compounds.	1-31-1943	16,563.65	23,128.44	3,362.15	9,330.13	5,494.42
Rosenthal's Inc., Eutaw and Saratoga Sts., Baltimore, Md.	Department store.	1-31-1944	16,251.73	23,441.76	3,675.47	5,791.87	3,394.68
		1-31-1945	17,664.35	22,020.14	2,292.85	2,149.71	1,199.32
Red Star Motor Coaches, Inc., Salisbury, Md.	Motor bus transportation.	12-31-1941	5,378.67	13,663.06	4,188.45	2,315.97	578.99
Royal Crown Bottling Co. of Baltimore, Inc., 428 East Preston St., Baltimore, Md.	Manufacturer of nonalcoholic carbonated beverages.	12-31-1942	10,987.57	47,066.93	9,552.11	7,067.63	4,173.82
		12-31-1943	11,041.22	47,033.28	9,498.46	8,573.36	2,812.33
		12-31-1944	11,024.52	47,049.48	9,515.16	9,063.97	4,063.36
		12-31-1945	9,843.25	48,231.25	10,696.43	10,161.61	4,426.36
Royal Crown Bottling Co. of Washington, Inc., 1100 Jefferson Davis Highway, Arlington, Va.	do.	12-31-1943	4,921.00	46,576.50	6,672.44	8,517.48	2,718.47
		12-31-1944	4,912.32	46,585.18	6,681.12	7,809.23	2,648.52
		12-31-1945	6,862.71	44,634.79	4,730.73	7,347.48	2,120.10

See footnotes at end of table.

No. 205—5

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Maryland—Continued</i>							
Sheets Properties, Inc., 1234 Upshur St., NW., Washington, D. C.	Lessor of improved property.....	12-31-1943 1- 1-1944 to 7-31-1944 7-31-1945 7-31-1946	\$4,516.82 4,908.13 4,927.23 5,552.26	6,404.49 6,313.18 6,294.08 5,669.05	16,404.49 6,313.18 6,294.08 5,669.05	\$7,097.01 1,324.14 2,688.49 4,028.48	\$2,129.10 377.22 764.10 480.37
The Dan A. Sprosty Bag Co., 604 South Lakewood Ave., Baltimore, Md.	Manufacture of cotton burlap bags.....	6-30-1945 6-30-1946 10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	14,921.32 15,225.03 28,817.72 35,379.56 35,379.56 36,495.39 36,495.39 35,379.56	34,648.06 34,344.35 44,634.52 41,972.96 41,972.96 40,857.13 40,857.13 41,972.96	7,956.04 7,652.33 3,900.28 4,520.44 4,520.44 3,404.61 3,404.61 4,520.44	7,895.30 3,762.57 1,365.10 2,809.56 4,068.40 3,203.01 3,434.38 640.57	4,300.71 2,111.15 None 1,371.93 2,395.84 1,804.44 1,844.44 400.30
Straus, Royer & Straus, Inc., Elm Ave. and West 32d St., Baltimore, Md.	Manufacturer ladies dresses.....	10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	28,817.72 35,379.56 35,379.56 36,495.39 36,495.39 35,379.56	44,634.52 41,972.96 41,972.96 40,857.13 40,857.13 41,972.96	3,900.28 4,520.44 4,520.44 3,404.61 3,404.61 4,520.44	1,365.10 2,809.56 4,068.40 3,203.01 3,434.38 640.57	None 1,371.93 2,395.84 1,804.44 1,844.44 400.30
Washington Railway & Electric Co., 16th and E Sts. NW., Washington, D. C.	Holding company-public utilities..	12-31-1942	4,333,182.74	2,618,380.51	29,111.80	37,962.60	17,529.20
Willard Stores, Inc., 1234 Upshur St. NW., Washington, D. C.	Restaurant.....	12-31-1943 1- 1-1944 to 7-31-1944 7-31-1945 7-31-1946	52,057.02 52,057.02 52,057.02 52,057.02 52,057.02	54,263.62 54,263.62 54,263.62 54,263.62 54,263.62	43,728.65 43,728.65 43,728.65 43,728.65 43,728.65	39,355.79 24,148.94 41,542.22 14,620.87 33,529.85	17,491.46 10,263.36 17,491.47 6,114.04 17,630.31
The Wolfe & Mann Manufacturing Co., 28th and Sisson Sts., Baltimore, Md.	Electrical manufacturing.....	12-31-1944 12-31-1945 12-31-1946	12,969.05 12,969.05 12,969.05	17,893.50 17,893.50 17,893.50	17,893.50 17,893.50 17,893.50	33,529.85 18,309.05 3,027.72	17,630.31 9,010.74 1,345.66
Yellow Cab Co. of D. C., Inc., New York and Montana Aves. NE., Washington, D. C.	Taxicab operators.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,371.79 8,272.22 10,454.62 14,954.65	63,136.30 61,235.87 50,103.47 54,533.44	32,678.21 30,677.78 28,485.38 23,995.33	3,027.72 64,139.58 54,802.68 24,630.39	1,345.66 30,051.56 28,965.24 13,236.23
<i>Massachusetts</i>							
Ace Vacuum Stores, Inc., 707 Beacon St., Boston.	Vacuum cleaners.....	12-31-1941	5,450.09	15,243.92	10,967.09	4,151.27	1,826.5
Alexander Wool Combing Co., 95 Bridge St., Lowell.	Wool combing and scouring.....	6-30-1945	7,842.98	23,297.99	23,297.99	12,263.04	10,587.1
Allied Theatres of Bangor, 60 Scollay Square, Boston.	Motion picture theater.....	12-31-1945	25,214.15	1,557.22	1,557.22	1,479.36	825.33
E. Anthony & Sons, Inc., 575 Pleasant St., New Bedford.	Newspaper publishers and radio station.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	227,542.65 227,542.65 227,542.65 227,372.02 225,448.25 750.78	27,705.58 27,705.58 27,705.58 27,876.21 25,528.83 16,685.98	25,358.20 25,358.20 25,358.20 25,528.83 24,252.39 6,184.22	9,664.80 22,832.38 22,832.38 24,252.39 24,252.39 2,610.59	2,990.09 10,143.28 10,143.28 10,211.54 10,211.53 783.18
Arlington Theatres, Inc., 646 Washington St., Boston.	Motion picture theaters.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	1,008.17 1,356.79 11,604.77 12,179.95 12,763.48 16,259.69	16,428.59 16,079.97 35,209.89 34,694.71 48,777.42 45,290.01	5,926.83 5,578.21 11,372.45 10,857.27 10,273.64 6,786.23	5,630.48 5,299.30 4,137.00 9,861.65 9,360.65 6,102.11	1,006.24 1,506.12 1,282.47 3,848.18 3,697.87 2,623.47
Avery & Saul Co., 115 Rindge Ave. Extension, Cambridge.	Manufacturers of welded steel products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	11,604.77 12,179.95 12,763.48 16,259.69 35,027.08 37,584.11	35,209.89 34,694.71 48,777.42 45,290.01 22,767.25 22,563.36	11,372.45 10,857.27 10,273.64 6,786.23 8,756.76 8,552.87	4,137.00 9,861.65 9,360.65 6,102.11 7,920.76 8,125.22	1,282.47 3,848.18 3,697.87 2,623.47 3,097.87 3,816.66
Barnard, Sumner & Putnam Co., 327 Main St., Worcester.	Retail department store.....	1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	35,027.08 37,584.11 36,301.47 36,505.36 36,645.80	23,625.66 21,608.63 22,767.25 22,563.36 22,422.92	9,431.15 7,474.12 8,756.76 8,552.87 8,412.43	3,751.38 7,053.75 7,920.76 8,125.22 7,313.02	862.81 4,146.31 4,582.56 3,816.66 3,079.17
The Barre Wool Combing Co., Ltd., 298 Sumner St., Boston.	Wool scouring, combing, and dyeing.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	109,773.37 132,999.48 147,108.88 146,848.02 146,848.02 146,848.02	152,864.25 129,638.14 105,528.74 Unstated Unstated Unstated	23,438.94 32,209.71 18,100.31 18,361.17 18,361.17 18,361.17	7,795.97 7,715.35 16,290.28 33,050.11 17,443.11 3,630.96	None 5,501.06 7,240.13 14,088.93 6,582.09 1,125.60
Berry Asphalt Co., East Walpole.....	Wholesale and refiners of petroleum products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	51,145.07 51,145.07 51,145.07 51,145.07 52,367.95	22,925.17 28,028.57 28,028.57 28,028.57 26,800.69	9,077.38 9,077.38 9,077.38 9,077.38 7,854.50	3,630.96 8,169.64 8,169.64 8,623.51 7,461.74	1,125.60 3,630.95 3,630.95 3,630.95 3,141.80
Coca-Cola Bottling Co. of Cape Cod, Sagamore.	Bottling of Coca-Cola.....	6- 1-1941 to 12-31-1941 12-31-1942 12-31-1943	2,941.35 3,900.38 3,263.31	13,683.65 12,724.72 13,331.69	5,488.01 5,044.02 6,049.69	1,408.22 10,171.78 10,183.78	523.88 3,117.29 3,129.46
The Continental Elastic Corp., 90 Hatch St., New Bedford.	Manufacturers of elastic products..	12-31-1943 12-31-1944 12-31-1945	21,747.54 20,602.79 21,025.45	34,073.16 35,217.91 34,795.25	4,567.21 5,711.96 5,280.30	7,625.61 7,465.21 21,766.90	4,255.41 4,164.80 None
Continental Screw Co., 459 Mount Pleasant St., New Bedford.	Manufacturers of screws and nuts..	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	101,837.06 132,039.39 156,770.28 156,770.28 156,770.28	302,443.54 278,594.24 197,960.25 197,960.25 197,960.25	88,160.79 63,429.81 63,429.81 63,429.81 63,429.81	52,196.37 57,095.83 114,173.66 60,258.32 2,260.18	16,280.88 25,371.88 50,743.85 25,371.92 894.48
J. H. Cozcoran & Co., Inc., Cambridge.....	Department store.....	1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	10,202.77 10,528.14 11,139.02 11,139.02 13,131.25	17,126.74 17,121.37 16,510.49 14,518.26 807.05	3,395.53 3,395.53 2,799.28 807.05 4,520.72	3,055.98 3,070.41 2,109.17 1,076.00 1,808.29	916.79 922.56 965.54 328.49 795.04
Eagle Tribune Publishing Co., 283 Essex St., Lawrence.	Newspaper publishing and commercial printing.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	8,954.08 9,934.56 10,982.87 12,348.82 15,610.55 4,719.63	19,524.00 18,543.52 22,245.22 20,979.27 17,617.54 8,569.99	4,520.72 9,392.24 8,343.93 7,077.96 3,716.25 8,569.99	1,808.29 8,453.01 7,509.54 5,827.16 3,530.43 8,280.19	2,614.27 2,339.83 3,066.16 1,969.61 2,484.06 2,887.68
Elizabeth Theatre, Inc., 646 Washington St., Boston.	Motion-picture theater.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 12-31-1946	4,719.63 5,317.34 4,642.83 11,016.95 11,016.95 11,072.14	8,569.99 7,972.28 8,646.79 50,699.14 50,699.14 11,416.77	8,569.99 7,972.28 8,646.79 11,471.96 11,471.96 11,416.77	8,099.25 8,665.94 10,324.76 10,898.37 6,119.11 3,795.61	2,887.68 2,828.74 3,847.65 5,145.89 2,480.14 1,129.68
Gloucester Dehydrating Process Co., Essex Ave., Gloucester.	Manufacturers of fish meal and fish oil.	12-31-1943 12-31-1944 12-31-1945 12-31-1946	11,016.95 11,016.95 11,072.14 4,865.07	50,699.14 50,699.14 11,416.77 38,834.90	11,471.96 11,471.96 11,416.77 2,828.92	10,324.76 10,898.37 6,119.11 3,795.61	3,847.65 5,145.89 2,480.14 1,129.68
Gloucester Ice & Cold Storage Co., New State Fish Pier, Gloucester.	Manufacturers of ice, freezing and cold-storage service.	12-31-1943 12-31-1944 12-31-1945	5,123.52 6,835.97 21,627.83	38,834.90 38,834.90 33,102.36	2,270.47 555.02 1,343.17	6,719.59 4,771.66 1,205.85	1,909.79 1,356.16 711.88
Haines Co-Brook, Inc., 50 Western Ave., Lynn.	Manufacturers of ice cream.....	12-31-1942	21,627.83	33,102.36	1,343.17	1,205.85	711.88

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—

Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Massachusetts—Continued</i>							
Hart, Inc. (formerly Fred M. Blanchard, Inc.), 222 Summer St., Boston.	Wool brokers and dealers.....	8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	\$38,622.41 40,770.08 46,949.81 47,965.67 68,436.12	\$53,950.70 51,803.05 45,561.95 44,546.09 24,137.01	\$53,950.70 51,803.05 45,561.95 44,546.09 24,075.64	\$29,608.06 46,422.75 42,524.49 42,318.78 10,304.19	\$10,435.68 21,271.11 18,234.79 17,818.43 4,549.13
R. C. Harvey Co., 144 Moody St., Waltham.	Wool processing and wholesale dealers.	8-31-1942 8-31-1943 8-31-1944	34,657.41 34,381.97 34,381.97	28,128.25 28,403.68 28,403.68	6,705.59 6,981.03 6,981.03	3,231.04 12,800.10 20,355.92	1,263.40 7,082.94 9,757.19
Hastings & Sons Publishing Co., 38 Exchange St., Lynn.	Daily newspaper.....	12-31-1943 12-31-1944 12-31-1945	14,494.05 15,310.62 15,978.62	23,505.95 22,689.38 22,021.38	5,265.95 4,449.38 3,781.38	10,965.56 4,226.91 3,502.32	6,183.66 2,354.17 2,004.14
Haverhill Gazette Co., 179 Merrimack St., Haverhill.	Newspaper publishing.....	12-31-1942 12-31-1943 1-1-1944 to	5,930.25 5,952.69 6,170.15	21,295.04 21,272.00 21,055.14	6,004.98 6,042.54 5,825.08	5,469.98 5,438.29 2,298.20	1,640.92 1,631.48 653.17
John Irving Shoe Corp., 119 Beach St., Boston.	Retail shoes.....	1-31-1942 1-31-1943 1-31-1944	121,375.13 137,101.92 134,822.74	131,770.20 254,116.12 254,116.12	21,784.75 6,057.96 6,057.96	11,736.08 11,508.55 5,131.95	3,638.18 5,114.90 2,277.52
Jay's, Inc., 11 Temple Place, Boston.	Retail ladies' apparel.....	1-31-1943 1-31-1944 1-31-1945	18,539.18 20,336.78 23,163.87	28,880.82 25,672.00 24,225.83	16,610.82 14,813.22 11,926.13	15,193.48 10,129.69 11,444.20	8,883.33 8,451.25 6,384.66
The Lahey Clinic, 605 Commonwealth Ave., Boston.	Medical clinic.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	130,077.28 145,818.52 145,818.52 145,818.52 145,818.52	78,922.72 63,181.48 63,181.48 14,135.83 14,135.83	29,877.07 14,135.73 14,135.83 14,135.83 14,135.83	29,441.45 12,722.24 12,722.24 12,722.24 13,429.04	9,126.86 5,654.35 5,654.34 5,654.34 1,781.31
Ley Construction Co., 1215 Main St., Springfield.	General contracting.....	12-31-1941 12-31-1942	2,903.20 4,275.40	16,196.21 19,711.48	5,366.71 4,084.60	4,429.30 2,333.43	1,781.31 700.03
Lincoln Stores, Inc., 1431 Hancock St., Quincy.	Retail chain stores—general merchandise.	1-31-1941 1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	177,069.15 214,267.04 217,504.81 216,096.16 214,518.74 213,004.14	20,421.64 20,344.29 19,573.97 19,573.98 19,573.98 19,573.98	9,012.19 18,076.24 14,276.26 14,276.26 14,276.26 14,276.26	2,819.71 10,271.93 12,848.63 12,999.26 13,562.45 12,410.88	None 3,184.31 5,710.51 5,710.49 5,710.50 5,227.35
MacDonnell's, Inc., 35 Temple Pl., Boston.	Specialty shop—retail women's wear.	1-31-1941 1-31-1942 1-31-1943 1-31-1944 1-31-1945 1-31-1946	11,951.46 12,477.86 12,476.88 12,476.88 12,476.88 11,951.46	2,290.25 2,290.26 2,290.24 2,290.26 2,290.26 2,290.26	1,553.54 871.93 871.93 871.93 871.93 871.93	544.44 784.74 786.32 828.33 828.33 828.33	195.35 235.41 237.15 252.80 252.80 252.80
McLaurin-Jones Co., Milk St., Brookfield.	Paper converters.....	12-31-1941	88,477.34	6,557.57	5,379.10	5,650.47	1,745.44
Mystic Coal Dock, Inc., care of Pocahontas Fuel Co., Inc., 1 Broadway, New York, N. Y.	Handling and storage of coal, etc.	4-30-1945 4-30-1946	5,000.00 8,965.50	78,227.56 74,532.46	39,259.45 35,563.95	25,349.08 21,396.06	17,753.79 11,247.18
New England By-Products Corp., 177 Milk St., Boston.	Wholesale trade; sales agents—feed products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,830.31 10,210.64 10,210.64 10,210.64 10,210.64 10,210.64	14,957.77 15,035.61 15,035.61 15,035.61 15,035.61 15,035.61	4,552.92 6,357.24 6,357.24 6,357.24 6,357.24 6,357.24	268.41 2,225.93 4,082.87 5,721.52 6,039.38 413.99	None 556.48 1,413.14 1,738.01 2,219.89 None
New England Gas Products, Inc., 27 West St., Charlestown.	Manufacturing oxygen and acetylene.	10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945	26,160.22 31,238.88 31,238.88 31,238.88 31,238.88	34,632.79 44,549.94 44,549.94 44,549.94 44,549.94	1,604.08 4,972.54 4,972.54 4,972.54 4,972.54	413.99 2,991.69 4,475.29 4,682.46 523.35	None 1,448.03 2,635.45 2,635.45 262.30
Newton Amusement Corp., 60 Scollay Square, Boston.	Motion-picture theater.....	12-31-1943 12-31-1944 12-31-1945	6,613.51 6,613.51 6,613.51	1,194.78 1,194.78 1,194.78	521.94 521.94 521.94	469.75 495.84 495.84	140.93 140.93 140.93
Normandy Print Works, Rodney French Blvd., New Bedford.	Textile screen printers.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945	2,001.73 3,738.18 4,486.21 8,521.56	27,861.82 29,125.37 27,831.96 10,022.07	16,541.90 14,805.45 14,037.42 10,022.07	6,821.63 24,077.94 13,001.83 4,124.37	8,970.14 9,997.56 4,339.01 1,876.41
Northwestern Leather Co., (formerly Northwestern Leather Co. Trust), 93 Lincoln St., Boston.	Contract tanners.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	176,584.36 171,259.65 164,013.18 163,607.63	183,444.14 207,589.32 207,589.32 207,589.32	36,910.27 35,573.58 35,573.58 35,573.58	29,957.20 32,016.23 32,016.23 33,794.90	2,286.73 14,229.47 14,229.43 14,229.43
Fitman & Keeler, Inc., 104 County St., Attleboro.	Manufacturing jewelers.....	3-31-1943 3-31-1944 3-31-1945 3-31-1946	9,585.94 11,047.77 13,174.83 13,670.32	185,623.54 184,101.71 182,034.65 181,539.16	58,984.67 18,509.98 55,346.78 54,900.29	33,094.20 36,832.38 52,625.99 38,339.37	25,590.05 18,509.98 25,207.55 18,883.73
Rogers Jewelry Co. of Springfield, 100 Summer St., Boston.	Installment jewelry.....	8-31-1943	1,649.46	12,145.07	9,143.25	8,228.92	3,680.41
Royal Worcester Corset Co., 31 Wyman St., Worcester.	Manufacturers of corsets, foundation garments, etc.	7-2-1942 to					
		6-30-1943 6-30-1944 6-30-1945	7,148.75 8,439.24 9,904.03	30,564.65 39,274.16 27,809.37	14,723.39 13,432.90 11,968.11	13,033.21 13,469.68 10,035.23	4,351.96 5,273.52 8,649.70
S-C-S Box Co., Inc., Church St., Palmer.	Manufacture of folding paper boxes.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	5,393.23 6,410.85 7,025.65 2,835.29	30,446.77 29,429.15 4,395.44 16,173.71	6,027.86 5,010.24 4,395.44 679.81	2,406.64 5,254.24 4,258.02 521.83	585.57 1,570.27 1,359.47 130.55
Albert A. Schneider, Inc., 222 Summer St., Boston.	Wool broker.....	12-31-1942 12-31-1943 12-31-1944	2,213.20 2,213.20 2,213.20	1,192.90 1,192.90 1,192.90	1,192.90 1,192.90 1,192.90	1,133.25 1,133.25 1,133.25	322.09 322.09 322.09
Shawinigan Resins Corp., 644 Monsanto Ave., Indian Orchard.	Chemical manufacturing and allied products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	115,583.56 129,451.63 132,530.84 145,679.61 156,238.10	729,263.19 865,115.26 1,397,349.16 1,384,200.39 1,373,641.90	145,061.14 131,193.07 115,302.47 114,965.09 104,406.60	78,123.83 118,073.75 115,302.47 109,216.84 99,486.27	24,218.39 52,477.23 51,245.55 35,986.04 41,762.04
Sloane's, Inc., 100 Summer St., Boston.	Installment jewelry.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,783.90 3,964.45 5,396.11 6,702.87	12,601.90 10,791.41 9,389.75 8,022.90	5,292.34 4,081.79 2,680.13 1,313.37	4,763.11 3,673.61 2,539.71 1,247.73	1,564.93 1,102.09 769.99 379.15
Spencer Thermostat Co., 34 Forest St., Attleboro.	Manufacture of thermostats.....	12-31-1940 12-31-1941 12-31-1942	38,932.04 47,156.32 58,860.97	68,706.38 59,045.09 71,914.53	37,781.81 53,684.39 41,979.74	11,502.63 26,842.20 22,281.40	None 8,321.08 16,709.78
Standard Duplicating Machines Corp., 1935 Revere Beach Pkwy., Everett.	Manufacturers of office machines.	12-31-1944 12-31-1945	81,878.54 81,878.54	30,589.73 30,589.73	30,589.73 30,589.73	22,019.48 22,227.62	12,215.88 12,215.88
Taunton Greyhound Association, Inc., Williams St., Dighton.	Greyhound racing.....	5-31-1942 5-31-1944 5-31-1945 5-31-1946	19,250.00 26,209.16 18,347.55 41,355.17	140,433.62 22,364.91 131,742.00 81,201.48	85,120.29 78,101.13 86,022.74 63,015.12	72,309.31 65,000.04 39,349.53 35,814.01	22,415.89 39,689.49 29,278.72 15,387.68

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Massachusetts—Continued</i>							
United-Carr Fastener Corp., 31 Ames St., Cambridge.	Manufacturer of fastening devices and radio parts.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$505,878.74 558,545.87 557,009.15 555,362.40 555,362.40	\$214,192.14 161,525.01 163,061.73 164,708.48 164,708.48	\$70,173.73 17,506.00 19,043.32 20,690.07 20,690.07	\$42,104.24 15,755.94 17,138.99 19,655.57 19,655.57	\$13,032.32 7,092.59 7,617.33 8,276.03 7,717.41
United Stevedoring Corp., of New England, 131 State St., Boston.	Contract stevedoring	12-31-1940 12-31-1942 12-31-1944 12-31-1945	2,486.61 2,486.63 1,886.63 425,612.35	30,589.50 62,913.53 71,562.65 125,525.14	16,008.28 19,447.51 19,447.51 125,525.14	4,802.48 17,502.76 20,686.66 148,470.57	None 5,853.70 8,722.02 99,979.48
Van Norman Co. (formerly Van Norman Machine Tool Co.), 3640 Main St., Springfield.	Manufacture of machine tools and automotive equipment.	12-31-1943	425,612.35	125,525.14	125,525.14	148,470.57	99,979.48
The Walker Co., East Main St., Middleboro.	Manufacturer of rubberized fabrics	3-31-1942 3-31-1943 3-31-1944 3-31-1945	6,837.72 6,837.72 7,721.62 11,575.61	45,835.62 11,655.57 44,951.72 41,097.73	5,477.23 5,477.23 4,593.33 739.34	2,159.84 3,271.07 3,699.63 702.38	950.33 981.32 1,245.01 214.41
Warren Spinning Corp., South St., West Warren.	Manufacture of yarn—spinning mill	9-19-1941 to 8-31-1942 8-31-1943 8-31-1944	3,069.41 4,363.79 4,295.50 4,154.22	15,330.59 17,234.21 17,304.50 593.78	None 1,901.67 3,312.95 595.78	99.57 2,100.03 2,631.41 48.07	39.22 704.02 894.50 13.65
Westfield Knitting Mills, Inc., Commercial St., Manchester, N. H.	Manufacturers, men and boys sweaters.	11-30-1945	4,154.22	593.78	595.78	48.07	13.65
Winthrop-Atkins Co., Inc., 151 Pierce St., Middleboro.	Mounts, photo supplies, calendars, etc.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	13,716.25 14,824.85 14,824.85 15,237.41	10,133.54 10,133.54 10,133.54 10,133.54	3,348.90 3,348.90 3,348.90 3,348.90	3,598.69 1,550.91 3,181.46 3,181.45	1,177.9 967.09 1,732.88 1,774.92
William E. Wright & Sons Co., South and Patch Sts., West Warren.	Manufacture of parachutes, bias-tape ribbon, trimming, etc.	6-30-1941 6-30-1942	31,751.19 34,330.03	29,435.33 28,966.41	18,087.41 27,501.40	5,154.11 14,785.76	None 4,583.69
Yuba Consolidated Gold Fields, 50 Congress St., Boston.	Gold dredging	2-28-1941	842,016.99	421,735.49	\$14,330.80	141,377.59	None
<i>Michigan</i>							
Accurate Tool Co., 3535 East McNichols Rd., Detroit.	Tool manufacturing company	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,275.82 4,287.89 7,740.11 9,833.11 12,605.45 12,605.45	29,076.67 33,908.64 30,456.33 28,363.33 50,231.55 50,231.55	2,325.19 9,962.20 6,509.89 4,416.89 6,394.55 6,394.55	666.72 4,933.46 9,436.18 3,543.07 3,202.46 3,202.46	None 1,529.37 5,254.39 1,277.56 1,433.34 1,433.34
Acme Industries, Inc., 600 North Mechanic St., Jackson.	Manufacture of refrigeration and air conditioning equipment.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	557,405.12 571,061.48 567,288.23 567,288.23 566,248.83	181,282.52 179,416.28 207,774.11 178,074.66 178,074.78	16,476.98 14,610.74 14,610.74 14,610.74 14,610.74	9,062.34 13,149.76 13,149.67 13,880.20 13,880.20	2,809.33 5,844.33 5,844.29 5,844.29 5,844.30
Allied Paper Mills, Lake St., Kalamazoo	Manufacture and sale of paper	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	72,682.60 72,820.55 72,820.55 72,820.55 72,820.55	28,375.46 28,237.51 28,237.51 28,237.51 14,679.45	7,408.70 14,679.45 14,679.45 14,679.45 14,679.45	2,563.05 13,211.50 13,211.51 9,947.98 13,945.47	803.84 5,871.78 5,871.77 4,188.63 5,871.78
Alpena Power Co., Alpena	Public utility, sale of electricity	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	218,160.56 193,973.16 227,101.63 227,199.01 9,290.26	67,436.97 88,177.90 120,349.00 120,251.62 74,309.74	28,084.57 38,346.98 2,138.48 3,138.48 6,449.44	12,638.06 27,830.44 1,924.63 2,981.55 2,834.84	None 10,372.42 855.39 1,255.40 None
American Box Board Co., 470 Market Ave., SW., Grand Rapids.	Manufacture of shipping boxes	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	218,160.56 193,973.16 227,101.63 227,199.01 9,290.26	67,436.97 88,177.90 120,349.00 120,251.62 74,309.74	28,084.57 38,346.98 2,138.48 3,138.48 6,449.44	12,638.06 27,830.44 1,924.63 2,981.55 2,834.84	None 10,372.42 855.39 1,255.40 None
Automotive Pattern Co., transferor, Edwin A. Fleming, et al., transferee, 49 Selden Ave., Detroit.	Patternmakers	3-31-1941	9,290.26	74,309.74	6,449.44	2,834.84	None
The B-H Tool & Supply Co., 5535 Woodward Ave., Detroit.	Distributors of metal-cutting tools	9-30-1942 9-30-1943 9-30-1944 9-30-1945	14,250.00 10,533.93 92,396.38 114,467.31	None 15,467.36 38,193.25 27,586.02	None 3,716.07 1,985.71 17,686.77	1,815.77 6,688.93 794.28 2,061.15	806.93 612.67 None 764.91
Beaser Manufacturing Co., Alpena.	Manufacturing concrete-block machinery.	9-30-1941 9-30-1942 9-30-1943 9-30-1944	115,258.55 117,371.02 117,371.02 9,246.48	132,757.80 132,657.81 132,657.81 5,296.04	17,686.77 17,686.77 17,686.77 5,296.04	30,457.90 16,580.13 665.76	17,536.84 7,074.70 159.22
Big Bear Markets of Michigan, Inc., (formerly Giant Bear Markets, Inc.), 12600 Greenfield, Detroit.	Operating grocery supermarkets	12-31-1945	9,246.48	5,296.04	5,296.04	665.76	159.22
Blue Arrow Transport Lines, Inc., 341 Grant St. SW., Grand Rapids.	Common carrier	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	9,411.47 10,721.66 10,702.81 13,891.71 20,627.19 22,504.45	Not stated 25,414.49 25,414.52 96,123.74 89,388.26 87,511.09	1,855.38 5,695.34 5,695.34 7,991.15 1,255.67 None	613.46 1,993.37 5,125.81 2,796.91 1,638.81 60.98	None 877.07 1,565.79 1,239.64 1,076.61 25.68
Bronte Champagne & Wines Co., 1716 Riopelle St., Detroit.	Wine manufacturer	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	530,164.32 11,542.63 83,915.32 788,191.39 16,763.29	12,622.37 92,900.82 83,915.32 1,411,237.21 99,516.71	12,622.37 16,010.14 16,010.14 83,064.70 7,157.71	11,991.25 8,053.32 14,499.13 41,332.35 3,778.04	5,048.95 2,417.93 8,485.38 None 1,171.29
Clark Equipment Co., Buchanan	Manufacturing	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	788,191.39 16,763.29 18,703.30 20,570.63 36,492.34 30,512.62	1,411,237.21 99,516.71 99,576.70 95,709.97 51,399.00 68,787.38	83,064.70 7,157.71 5,217.70 3,350.97 20,032.66 26,987.38	3,778.04 4,951.92 3,015.87 7,560.30 14,743.51	1,171.29 2,536.66 1,776.01 None 4,570.49
Cleaner Hanger Co., 18140 Cousins Highway, Detroit.	Manufacture of wire garment hangers.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	36,492.34 30,512.62 46,497.37 46,013.40 46,667.09 4,422.09	51,399.00 68,787.38 61,802.63 62,286.60 19,832.81 12,499.91	20,032.66 26,987.38 20,002.63 20,486.60 19,832.81 4,775.19	7,560.30 14,743.51 21,042.70 30,556.39 4,399.60 1,671.31	4,570.49 11,839.35 17,094.30 1,832.47 284.40 1,252.71
Crobb, Inc., 1354 North Main St., Ann Arbor.	Manufacturer of metal alloys	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,422.09 4,557.62 694,668.25 692,725.90 686,762.94	12,499.91 12,634.38 114,619.51 114,619.51 114,619.51	4,775.19 4,639.66 31,092.66 31,092.66 31,092.66	1,671.31 4,176.39 21,006.70 27,983.40 29,147.24	1,252.71 None 7,490.36 12,437.06 12,437.06
Cunningham Drug Stores, Inc., 1927 12th St., Detroit.	Chain of retail drug stores	9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945	576,174.16 694,668.25 692,725.90 686,762.94 672,643.73	79,183.34 114,619.51 114,619.51 114,619.51 114,619.51	10,287.57 31,092.66 31,092.66 31,092.66 31,092.66	4,629.41 21,006.70 27,983.40 29,147.24 29,538.03	None 7,490.36 12,437.06 12,437.06 12,437.06
Davidson Bros., Inc., 1200 East Six Mile Rd., Detroit.	Retail department stores	7-31-1941 7-31-1942	276,300.30 331,991.70	261,603.15 323,969.59	71,216.12 90,877.48	32,026.69 60,594.88	None 19,779.99

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Michigan—Continued</i>							
Decker Manufacturing Co. (formerly Decker Screw Products Co.), Clark St., Albion.	Manufacture of screw machine products.	12-31-1941	\$8,775.51	\$171,038.41	\$3,859.49	\$1,736.77	\$538.39
The Detroit & Toledo Shore Line R. R. Co., 441 East Jefferson Ave., Detroit.	Public utility, railroad company.	12-31-1940	688,143.81	184,502.21	17,371.40	4,814.50	None
Dunn Paper Co. (formerly Dunn Sulphite Paper Co.), Riverview Ave., Port Huron.	Paper manufacturers.	12-31-1941	819,665.01	227,780.53	25,234.10	13,878.75	4,302.41
Electric Steam Radiator Corp., 1 Electric Ave., Paris, Ky.	Manufacture and sale of electric steam radiators.	12-31-1943	102,705.82	None	None	7,233.56	3,214.02
Essex Broadcasters, Inc., 3300 Union Guardian Bldg., Detroit.	Sale of radio advertising.	12-31-1941	3,911.84	9,531.51	2,404.58	1,029.72	273.77
Falls Spring & Wire Co., 2635 Conant Rd., Detroit.	Manufacturer, automobile cushion and back springs and other spring products.	12-31-1940	9,671.50	28,268.97	18,555.45	5,533.51	None
Federated Publications, Inc., 34 State St., Battle Creek.	Newspaper, publishing, radio station and engraving.	12-31-1941	12,769.83	31,594.22	20,305.45	9,137.45	2,832.61
		12-31-1942	15,134.02	20,521.66	18,232.89	16,409.60	8,495.60
		12-31-1943	15,169.91	29,521.66	18,232.88	16,409.59	8,514.72
		12-31-1945	15,169.91	29,521.66	18,232.88	11,074.17	9,663.42
		12-31-1945	108,563.98	39,247.82	39,247.82	37,285.43	15,099.12
Harry Ferguson, Inc., 15020 Woodward Ave., Detroit.	Manufacture and sell agricultural implements.	12-31-1940	252,819.20	179,561.40	46,870.13	15,733.46	None
Fox DeLuxe Brewing Co. of Michigan, 26 Michigan Ave. N.W., Grand Rapids.	Brewers and distributors of beer.	12-31-1941	323,628.01	179,561.40	93,976.15	46,988.08	14,666.31
		12-31-1942	325,877.76	179,561.40	91,726.40	82,553.76	36,090.57
		12-31-1943	325,877.76	123,491.32	91,726.40	82,553.76	36,090.56
		12-31-1944	325,877.76	121,619.27	91,726.41	87,140.09	36,090.56
		12-31-1945	325,877.76	177,311.65	91,726.40	87,140.08	36,081.57
		12-31-1945	298,106.74	20,420.57	658,009.92	484,818.96	263,203.97
General Products Corp., 103 North Horton St., Jackson.	Automobile parts.	1-14-1941 to 11-30-1941	7,098.97	247,653.50	67,859.93	23,972.71	7,431.54
		11-30-1942	22,612.70	232,139.77	62,887.30	36,967.86	16,862.87
		9-30-1943	89,461.32	225,211.62	54,568.68	49,111.81	21,827.47
		9-30-1944	88,168.43	224,504.51	55,861.57	44,123.27	22,344.60
		9-30-1945	88,168.43	224,504.51	55,861.57	80,117.05	33,733.53
Genesee Motors, Inc., 110 West Second Ave., Flint.	Automobile sales and service.	12-31-1944	4,649.37	9,199.46	5,325.63	3,950.88	1,125.72
Dr. J. Genesee, Inc., 6555 East Jefferson Ave., Detroit.	Sales of pharmaceutical products.	12-31-1940	9,196.86	6,412.20	3,019.19	754.80	None
		12-31-1941	10,384.15	8,078.43	4,245.85	1,693.82	746.16
		12-31-1940	4,180.72	35,442.66	5,160.45	1,215.27	None
V. L. Graf Co., 237 East Main St., New Baltimore (formerly Detroit).	Hydraulic equipment.	12-31-1941	4,814.86	35,442.66	7,633.12	2,434.90	1,664.83
		12-31-1942	7,001.12	32,226.40	5,446.86	4,460.55	2,014.55
		12-31-1944	14,203.86	26,051.86	None	8,343.97	3,290.69
Grand Rapids Fibre Cord Co., 901 Ottawa Ave. N.W., Grand Rapids.	Manufacture of fiber cord and woven and twisted products.	9-30-1945	101,421.64	38,742.37	3,808.46	3,618.04	1,523.38
Grand Rapids Gravel Co., 2200 Chicago Drive S.W., Grand Rapids.	Sand, gravel, concrete.	9-30-1946	101,705.53	38,742.37	3,808.46	911.94	383.98
Grossman Department Store, Inc., 203 West Western Ave., Muskegon.	Retail department store.	12-31-1945	27,389.16	772.16	772.16	1,256.05	703.74
Hammer Tool & Die Co., Inc., 17230 Mount Elliott Ave., Detroit.	Manufacturing tools, dies, and fixtures.	1-31-1946	23,483.28	13,619.72	6,936.67	6,030.15	3,364.05
		12-31-1942	7,058.51	15,639.99	1,724.68	949.56	949.56
		12-31-1943	5,587.36	17,108.14	3,193.83	1,263.69	1,263.69
		12-31-1944	5,144.77	3,638.42	3,638.42	3,477.61	1,910.14
		12-31-1945	7,296.63	1,527.16	1,527.16	1,921.89	546.21
Ithaca Roller Mills, Ithaca.	Elevator and grain.	12-31-1942	21,739.83	13,740.98	604.17	543.75	320.21
		12-31-1943	20,368.54	14,258.00	604.17	543.75	320.22
		12-31-1944	19,023.63	15,603.00	604.17	573.90	320.21
		12-31-1945	7,970.80	1,054.20	1,054.20	2,660.30	1,042.91
Macomb Publishing Co., 67 Cass Ave., Mount Clemens.	Newspaper publisher.	12-31-1945	4,121.04	14,878.96	3,077.26	1,863.67	528.91
Mathew Furniture Co., 7760 Harper Ave., Detroit.	Retail furniture.	5-31-1944					
McLouth Steel Corp., 300 South Livernois, Detroit.	Strip-steel rolling mill.	12-31-1943	268,618.03	671,223.10	160,073.86	144,066.48	64,029.54
		12-31-1944	271,225.95	671,223.10	160,073.86	152,070.16	64,029.14
		12-31-1945	280,544.76	671,223.10	160,073.86	143,470.87	60,408.79
Michigan Wineries, Inc., Paw Paw.	Wine manufacturers.	6-30-1942	6,346.76	46,285.94	5,255.03	1,829.26	459.82
		6-30-1945	6,346.76	49,544.84	5,255.03	1,450.89	1,450.89
		6-30-1946	6,346.76	49,544.84	5,255.03	2,510.66	731.41
Mid West Abrasive Co., 500 South Washington St., Owosso.	Manufacturers of grinding wheels and coated abrasives.	12-31-1940	30,796.68	30,804.99	27,724.91	9,713.77	None
		12-31-1941	43,609.42	35,973.22	30,094.09	16,128.84	4,999.93
		12-31-1943	77,582.04	23,008.73	19,189.60	23,092.88	10,530.18
		12-31-1944	61,964.86	15,617.78	11,738.65	11,151.72	4,695.46
The Muir Co., 1534 College Ave. S.E., Grand Rapids.	Retail chain drug stores.	12-31-1940	79,447.19	80,107.06	16,720.38	4,313.60	None
		12-31-1941	87,510.79	80,076.74	24,619.98	9,250.81	2,881.09
		12-31-1942	91,881.95	76,065.58	22,518.75	20,396.88	9,007.90
		12-31-1943	92,123.64	75,763.89	22,518.75	20,296.87	9,007.51
		12-31-1944	92,883.51	75,004.02	22,518.75	21,392.81	9,007.50
		12-31-1945	93,633.54	74,253.99	22,518.75	21,392.82	9,007.50
Muir Laboratories, 1534 South College Ave., Grand Rapids.	Photo finishing.	12-31-1942	5,907.22	6,065.42	475.00	427.50	128.25
		12-31-1943	5,907.22	6,065.42	475.00	427.50	128.25
		12-31-1945	5,907.22	6,065.42	475.00	1,353.75	384.75
Nineteen Hundred Corp., St. Joseph.	Manufacture of war equipment—laundry appliance service parts.	12-31-1940	408,878.43	399,395.14	43,797.13	17,518.85	None
		12-31-1941	479,061.74	579,657.08	47,898.86	45,012.69	14,263.74
		12-31-1943	499,140.00	538,444.37	26,386.35	47,495.43	21,109.08
		12-31-1944	499,140.00	26,386.35	26,386.35	50,134.07	21,109.08
		12-31-1945	14,487.30	67,265.90	13,962.85	16,365.48	8,221.42
Palace Model Laundry & Cleaning Co., 711 East Jefferson Ave., Detroit.	Laundry.	12-31-1942	7,272.62	13,786.43	4,920.57	2,110.54	633.16
Paper City Motor Sales, 173-179 Portage St., Kalamazoo.	Automobile sales and service.	12-31-1942					
Paw Paw Canning Co., Paw Paw.	Canning and preserving fruits and vegetables.	3-31-1945	6,430.35	7,878.10	2,578.17	2,867.71	815.03
		3-31-1946	7,498.43	6,810.02	1,510.09	1,296.32	329.07
Peoples States Loan Co. of Delaware, Highland Park.	Small loan financing.	12-31-1945	41,500.96	19,899.24	19,899.24	18,004.59	7,900.70
Peters Sausage Co., 5454 West Vernor Highway, Detroit.	Sausage manufacturing.	12-31-1943	8,685.19	8,001.48	8,001.48	17,362.68	7,218.58
		12-31-1944	11,520.93	5,165.74	5,165.74	11,018.38	6,063.10
Petroleum Service, Inc., 7720 West Chicago, Detroit.	Petroleum products.	12-31-1941	21,083.35	96,756.11	4,441.65	678.46	298.52
		12-31-1942	21,083.35	96,756.11	4,441.65	5,747.85	3,284.84
		12-31-1943	21,083.35	96,756.11	4,441.65	7,994.97	4,708.17
		12-31-1944	21,083.35	96,756.11	4,441.65	7,925.95	4,168.23
		12-31-1945	4,602.97	16,353.88	8,327.03	5,444.94	1,633.49
Process Lithograph Co., 2963 East Grand Blvd., Detroit.	Offset lithographers.	12-31-1944	4,269.08	10,747.47	8,720.02	11,222.61	5,528.74
		12-31-1945	5,489.76	15,535.79	7,509.24	7,133.79	2,099.72

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Michigan—Continued</i>							
Quality Spring Products, Inc., 10-18 South Park Drive, Coldwater.	Manufacture of springs.....	12-31-1944	\$6,280.47	\$50,938.99	\$7,457.13	\$5,415.48	\$2,102.65
Royal Theatre Co., 610 Fox Theatre Bldg., Detroit.	Motion-picture theater.....	12-31-1943	7,629.34	49,396.12	6,114.26	5,822.08	1,729.57
		12-31-1941	13,727.65	79,637.40	25,000.80	12,442.88	3,857.29
		12-31-1942	14,707.21	108,245.94	30,933.25	30,237.21	10,707.29
		12-31-1943	15,102.66	107,848.09	30,831.41	26,720.81	16,108.37
		12-31-1944	16,941.49	105,694.55	28,692.07	25,110.47	16,016.34
Schadt & Mathewson, 666 East Lafayette, Detroit.	Manufacturing pillows and quilts from feathers and down.	12-31-1941	17,351.76	103,414.29	28,101.71	22,557.19	15,204.96
		12-31-1942	8,348.17	6,614.33	924.99	946.15	416.31
		12-31-1943	9,378.64	10,209.24	None	883.49	281.41
		12-31-1944	10,214.60	4,747.99	None	64.70	28.42
Smith, Hinchman & Grylls, Inc., 800 Marquette Bldg., Detroit.	Architects-engineers.....	12-31-1940	15,646.45	153,453.55	25,064.63	4,821.31	None
		12-31-1941	21,639.05	179,085.50	21,110.95	10,588.08	3,282.31
		12-31-1942	32,418.32	167,396.03	10,331.48	6,355.27	4,157.90
The Sturgis Products Co., 3600 Milham Rd., Kalamazoo.	Manufacture of roto-finish materials.	12-31-1942	550.19	85,395.12	5,149.81	4,634.83	1,590.45
Symons Bros. & Co., 561 South Washington St., Saginaw.	Wholesale, grocery and dry goods, retail wearing apparel.	12-31-1941	103,148.33	64,397.68	7,655.29	6,942.15	2,152.67
		12-31-1942	105,840.25	61,705.76	4,963.37	4,467.04	1,955.34
		12-31-1943	107,125.32	60,420.69	3,678.39	3,107.47	1,471.31
		12-31-1944	106,784.68	60,671.33	4,018.94	3,818.00	1,607.58
Walbridge, Aldinger Co., 300 Standard Savings and Loan Bldg., Detroit.	General contractor.....	12-31-1941	42,012.33	75,493.67	11,880.78	897.53	278.24
		12-31-1942	35,786.03	71,845.97	4,763.58	18,726.73	9,161.04
Weissman Sports Enterprises, Inc., 5795 Woodward Ave., Detroit.	Operation of roller skating rink....	12-31-1941	1,465.41	4,714.45	1,384.59	9.88	2.29
		12-31-1942	1,556.04	4,623.82	1,293.96	1,227.26	368.18
		12-31-1943	1,546.44	3,346.48	1,305.56	1,328.32	458.49
		6-30-1944	19,039.08	5,579.67	3,130.17	2,894.96	1,548.55
Wheeler-Van Label Co., 13 McConnell St. SW., Grand Rapids.	Manufacture of paper labels.....	12-31-1942	163,200.00	None	None	52,590.99	23,375.10
Wilcox Gay Corp., Charlotte.....	Manufacturer of electronic equipment.	12-31-1943	61,217.28	497,436.89	101,982.72	132,003.54	58,698.25
Winters & Crampton Corp., Grandville....	Manufacturing airplane and radio parts, projectiles, and refrigerator and stove hardware.	8-31-1941	118,354.74	69,318.95	13,355.44	5,342.18	None
		8-31-1942	146,744.79	115,406.14	18,562.58	11,311.00	3,888.55
		8-31-1943	147,270.82	115,406.14	18,562.58	16,706.32	7,425.03
		8-31-1944	147,270.82	115,406.14	18,562.58	24,650.16	14,850.08
The Woodcraft Corp., 561 Salzburg Ave., Bay City.	Manufacture of wood products.....	12-31-1941	7,294.82	54,309.22	14,376.13	6,419.51	1,990.05
		12-31-1942	13,430.15	48,173.89	12,463.42	11,297.18	8,044.62
		12-31-1943	15,872.53	45,731.51	12,552.42	11,297.17	8,662.19
		12-31-1944	16,553.27	28,782.92	12,552.42	11,924.80	6,652.78
		12-31-1945	16,778.53	28,587.66	12,552.42	6,652.78	6,652.78
Wrigley Stores, Inc., 14381 Livernois Ave., Detroit.	Retail super grocery markets.....	12-31-1941	30,398.34	29,505.72	8,903.16	3,561.27	1,104.00
		12-31-1942	30,398.34	29,505.72	8,903.16	8,012.84	4,718.68
		12-31-1943	30,398.34	29,505.72	8,903.16	8,012.84	4,718.68
		12-31-1944	30,398.34	29,505.72	8,903.16	8,458.00	4,718.68
		12-31-1945	30,398.34	29,505.72	8,903.16	8,458.00	4,718.68
Wyoming Market Co., 14381 Livernois Ave., Detroit.	Retail groceries and meats.....	12-31-1941	100.00	11,880.81	2,275.00	796.25	183.15
		12-31-1942	763.46	11,217.35	1,611.54	1,450.38	435.11
		12-31-1943	1,304.08	10,676.73	1,070.92	963.83	269.15
<i>Minnesota</i>							
Buttrely Stores, Inc., 608 1st Ave. North, Minneapolis.	Chain of retail stores.....	1-31-1942	15,219.29	36,243.47	5,377.06	2,252.35	991.03
		1-31-1943	16,168.56	35,747.32	4,880.91	4,952.06	1,847.54
		1-31-1944	17,051.76	33,464.02	2,997.61	3,031.31	1,161.11
		12-31-1945	10,427.84	2,445.10	2,445.90	2,323.60	709.32
T. C. Field Co., 264 Lowry Medical Arts Bldg., St. Paul.	Insurance agents.....	12-31-1943	8,018.26	14,141.39	1,500.74	2,369.88	710.96
Frost Paint & Oil Corp., 1207 Tyler St. NE., Minneapolis.	Manufacturers of paint and varnish.	12-31-1945	11,493.27	None	None	491.48	114.06
Gamble-Skocmo, Inc., 15 North 8th St., Minneapolis.	Wholesale and retail merchandise.	12-31-1940	1,149,852.15	561,229.44	40,586.55	22,313.95	None
		12-31-1941	1,363,735.60	560,691.71	55,670.18	55,492.11	10,354.65
		12-31-1942	1,363,735.60	560,691.71	55,670.18	50,103.16	22,285.07
		12-31-1943	1,363,735.60	560,691.71	55,670.18	50,103.16	22,227.07
		12-31-1944	1,363,735.60	560,691.71	55,670.18	52,886.07	22,288.07
		12-31-1945	1,363,735.60	560,691.71	55,670.18	52,886.07	22,288.07
		12-31-1946	9,355.62	24,501.24	4,673.64	4,439.96	1,349.98
Herzog Iron Works, Inc., Cypress St. and N. P. Tracks, St. Paul.	Manufacturing.....	12-31-1941	2,422.86	6,941.36	5,893.86	2,137.04	491.53
Layne-Minnesota Co. (formerly Layne-Western Co. of Minnesota), 3190 Snelling Ave., Minneapolis.	Water well drilling and turbine pump installation.	12-31-1942	3,229.24	6,104.98	5,057.48	4,803.23	1,440.96
Morrey-Alan, Inc., 400 1st Ave., North Minneapolis.	Retail merchandise.....	1-31-1943	3,183.95	11,188.90	4,878.37	4,390.54	1,317.15
		1-31-1944	3,988.93	10,353.32	4,073.39	3,683.44	1,029.84
		1-31-1945	4,937.31	9,494.94	3,125.01	2,908.76	843.75
		1-31-1946	5,984.17	8,358.08	2,078.15	1,806.56	464.64
Northland Greyhound Lines, Inc., 509 6th Ave., North Minneapolis.	Transportation by motorbus.....	12-31-1943	815,565.57	172,817.79	80,790.12	72,684.10	31,584.78
Owatonna Canning Co., Owatonna.....	Canning.....	2-28-1942	15,533.29	54,429.46	7,685.00	3,737.68	1,164.89
		2-28-1943	17,110.93	52,851.82	6,107.30	5,457.08	2,451.37
		2-28-1944	18,809.64	51,060.11	4,348.65	4,981.53	2,452.28
		2-28-1945	18,824.80	51,137.95	4,350.49	4,044.45	2,498.08
Red River Broadcasting Co., 218 Bradley Bldg., Duluth.	Radio broadcasting.....	12-31-1943	4,198.89	4,432.61	1,427.00	1,284.30	385.31
		12-31-1944	4,197.89	4,433.61	1,427.00	1,355.71	385.30
The Rochester Bread Co., 300 11th Ave. NW., Rochester.	Bread bakery.....	5-31-1941	12,177.92	26,387.62	1,099.72	194.30	None
		5-31-1942	13,266.24	24,791.79	2,406.39	873.73	284.44
S & L Co. of Brookings, 400 1st Ave. North, Minneapolis.	Retail merchandise.....	1-31-1943	6,143.52	3,898.25	2,683.61	2,415.25	724.57
		1-31-1944	6,143.52	3,798.21	2,581.57	2,334.37	697.03
		1-31-1945	6,195.23	3,840.88	2,529.86	2,403.36	683.07
		12-31-1942	6,063.71	25,762.87	1,474.33	2,293.41	679.02
		12-31-1943	5,416.45	25,762.87	1,474.33	1,335.90	400.76
The Unipress Co., Inc., 2800 Lyndale Ave. South, Minneapolis.	Manufacture and distribution of laundry presses.	12-31-1941	26,222.34	39,373.85	None	1,069.93	331.67
		12-31-1942	26,367.98	39,228.21	None	1,062.37	943.62
		12-31-1943	22,551.84	39,575.34	2,813.16	3,068.95	2,160.60
		12-31-1944	21,377.78	40,749.40	3,987.22	3,787.90	2,113.25
		12-31-1945	22,258.90	39,898.28	3,106.10	2,950.79	1,646.23
Vincent Brass & Copper Co., Inc., 100-106 North 2d St., Minneapolis.	Jobbers brass copper sheet tube and rod refrigerator parts and screws.	12-31-1941	4,492.23	19,857.04	1,262.35	441.82	110.46
		12-31-1942	4,492.24	19,857.03	1,262.34	1,136.10	340.84
		12-31-1943	4,492.24	19,857.03	1,262.34	1,199.22	340.84
		12-31-1944	4,492.24	19,857.03	1,262.34	1,199.22	340.84
		4-30-1943	1,714.08	16,263.21	2,355.41	2,630.52	789.15
		4-30-1944	1,936.37	16,051.02	2,123.12	2,280.43	671.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (suben. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. I) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Missouri</i>							
Airtherm Manufacturing Co., 700 South Spring Ave., St. Louis.	Manufacturing.....	3-31-1942	\$4,606.37	\$37,788.79	\$8,218.63	\$3,902.87	\$1,209.89
		3-31-1943	8,640.99	33,754.17	4,184.01	2,432.53	1,310.37
		3-31-1944	9,339.87	33,055.30	3,485.13	3,593.95	1,077.35
		4-1-1944 to 6-30-1944	11,058.70	31,336.47	1,766.30	516.17	228.97
		6-30-1945	11,711.66	30,683.51	1,113.34	1,798.41	548.99
		6-30-1946	11,718.37	1,106.63	1,106.63	529.97	161.78
American Furnace Co., 2719-31 Delmar Blvd., St. Louis.	Furnace manufacturers.....	12-31-1940	21,064.39	68,360.79	13,808.30	3,772.92	None
		12-31-1941	25,763.73	63,661.45	16,167.73	6,780.00	2,101.99
		12-31-1942	20,816.63	62,608.55	16,167.73	14,550.96	8,598.89
		12-31-1943	20,816.63	62,608.55	16,167.73	14,550.95	8,568.88
American Pulverizer Co., 1249 Macklind Ave., St. Louis.	Manufacturing crushers and pulverizers.....	12-31-1944	16,144.35	1,615.14	1,615.14	1,534.39	856.02
		12-31-1945	16,144.35	1,615.14	1,615.14	1,534.39	856.05
B-I Beverage Co., 4000 Lindell Blvd., St. Louis.	Manufacturers of beverages.....	10-31-1946	6,651.11	12,570.18	12,172.43	1,932.59	732.11
Banner Iron Works, 1920 South Kingshighway, St. Louis.	Foundry and structural steel.....	12-31-1940	27,505.33	53,164.31	9,131.99	479.16	None
		12-31-1941	32,008.64	48,447.24	11,011.43	5,408.73	1,070.71
		12-31-1942	30,880.94	40,574.94	3,139.13	2,825.22	1,063.74
		12-31-1943	30,880.94	3,139.13	3,139.13	963.25	429.38
		12-31-1943	12,999.96	9,077.72	2,865.04	2,578.54	790.85
H. G. Berning, Inc., 2722 La Salle St., St. Louis.	Wholesale florist.....	9-30-1942	8,011.81	31,330.83	3,388.19	1,758.26	480.37
		9-30-1943	7,924.23	31,518.45	15,545.81	14,477.00	8,345.31
		9-30-1944	8,630.57	32,147.92	16,175.28	9,705.29	3,525.10
		9-30-1945	10,124.74	32,193.31	16,223.67	15,546.01	7,468.93
		9-30-1946	10,969.73	30,929.73	14,957.09	3,581.51	1,754.80
Broderick & Bascom Rope Co., 4203 North Union Blvd., St. Louis.	Manufacture and sale of wire rope.....	12-31-1941	230,015.37	148,758.75	27,971.22	21,173.04	6,563.63
		12-31-1942	259,093.81	123,188.05	10,325.55	9,293.00	4,130.25
		12-31-1943	284,867.42	122,634.08	7,555.94	6,890.35	3,022.38
		12-31-1944	259,069.24	122,301.33	10,350.12	9,832.62	4,140.05
		12-31-1945	259,725.63	123,061.63	9,693.73	9,209.04	3,877.50
		12-31-1945	92,939.72	97,673.78	21,060.28	20,007.27	8,424.11
Central Hardware Co., 4200 North Union Blvd., St. Louis.	Retail hardware.....	12-31-1941	327,792.15	135,831.69	30,832.85	12,094.35	3,916.64
		12-31-1942	327,792.15	135,831.69	30,832.85	27,749.56	12,333.14
		12-31-1943	327,792.15	135,831.69	30,832.85	55,499.13	24,666.28
Falstaff Brewing Corp., 3617 Olive St., St. Louis.	.....do.....	12-31-1941	798,500.20	2,981,549.80	246,449.80	223,694.76	69,345.37
		12-31-1942	798,500.20	2,981,549.80	333,899.80	300,569.82	133,559.92
		12-31-1943	798,500.20	2,981,549.80	333,899.80	300,569.82	133,559.92
		12-31-1944	798,500.20	2,981,549.80	333,899.80	317,204.81	133,559.92
		12-31-1945	790,852.40	2,981,549.80	333,899.80	317,204.81	133,559.92
		11-30-1944	73,557.79	4,695.25	4,695.25	323.53	143.79
		11-30-1945	73,557.79	4,695.25	4,695.25	29,820.09	8,766.35
Fouke Fur Co., 1328 South Kingshighway, St. Louis.	Dressing, dyeing, and selling seal-skins.....	4-30-1941	515,393.31	108,726.65	31,245.22	10,935.83	None
		4-30-1942	600,550.69	125,811.06	36,690.35	19,645.35	6,090.07
The Grove Laboratories, Inc., 2630-52 Pine St., St. Louis.	Proprietary medicines.....	12-31-1940	17,333.68	31,550.97	118.36	224.90	None
		12-31-1941	18,707.97	30,256.08	4,986.55	2,488.01	771.29
		12-31-1942	3,695.62	23,606.24	3,904.38	2,143.26	577.95
		10-31-1943	4,623.93	37,064.84	6,776.07	6,118.62	1,861.71
		10-31-1945	6,829.19	20,472.67	4,570.81	3,184.70	1,310.20
		10-31-1946	8,782.72	18,519.14	2,617.28	437.36	131.49
Meier & Pohlmann Furniture Co., 1400 Palm St., St. Louis.	Furniture manufacturing.....	11-30-1945 ¹	32,398.61	25,941.51	9,938.88	3,975.56	3,975.56
		11-30-1946 ¹	32,398.61	25,941.51	9,938.88	4,421.58	4,421.58
John Nooter Boiler Works Co., 1401 South 2d St., St. Louis.	Manufacturer of boilers and tanks.....	11-30-1941	46,015.86	109,379.21	12,988.35	4,545.92	None
		11-30-1942	60,349.64	99,142.05	23,176.19	32,294.27	12,362.24
		11-30-1943	63,807.98	424,076.19	23,176.19	24,171.44	10,742.85
		11-30-1945	72,075.31	88,332.96	23,176.19	9,020.46	3,798.08
		12-31-1940	124,981.91	224,376.80	75,732.05	26,430.46	22,519.06
		12-31-1941	129,840.64	310,838.97	138,475.91	72,642.16	49,744.27
		12-31-1942	148,289.33	301,220.30	124,360.67	111,924.60	49,744.27
		12-31-1943	148,289.33	301,034.78	124,360.67	111,924.60	49,744.27
		12-31-1944	148,289.33	301,634.76	114,027.52	109,325.15	45,611.09
The Pulitzer Publishing Co., 1111 Olive St., St. Louis.	Newspaper publishing and commercial radio broadcasting.....	12-31-1942	923,003.44	377,411.81	81,146.56	75,031.91	32,458.63
		12-31-1943	923,003.44	377,411.81	81,146.56	75,031.91	32,458.63
		12-31-1944	923,003.44	377,411.81	81,146.56	77,059.23	32,458.63
		12-31-1945	923,003.44	377,411.81	81,146.56	77,059.23	32,458.63
		1-31-1946	13,615.08	2,803.06	2,803.06	2,435.74	1,229.00
Rosenthal-Ackerman Millinery Co., 506 N. 14th St., St. Louis.	Retail millinery departments.....	12-31-1941	9,093.23	29,468.70	2,871.77	1,148.71	505.44
		12-31-1942	9,563.20	28,505.73	2,311.50	2,059.62	624.19
		12-31-1943	9,563.20	28,993.73	2,311.50	2,559.72	765.22
		12-31-1944	9,563.20	28,993.73	2,311.50	2,195.21	661.69
		11-30-1946	5,608.09	1,487.24	1,487.24	139.00	34.10
Universal Printing Co., 1531 Washington Ave., St. Louis.	Printing.....	12-31-1944 ¹	84,579.64	None	None	12,717.14	5,354.59
Valley Dolomite Corp., 796 Arcade Bldg., St. Louis.	Manufacturing.....	12-31-1944	86,479.61	64,477.13	29,718.47	28,232.54	11,887.38
		12-31-1945	86,479.61	64,477.13	29,718.47	28,232.54	11,887.38
		12-31-1946	9,817.95	30,092.74	5,196.50	1,260.30	None
M. W. Warren Coke Co., 1017 Olive St., St. Louis.	Commission jobbing coal, coke and foundry supplies.....	12-31-1941	11,625.82	28,291.87	38,299.18	7,319.67	2,269.09
		12-31-1942	12,947.20	26,432.64	16,977.80	15,280.02	7,294.51
		12-31-1943	12,947.19	26,432.64	16,977.81	15,280.03	7,279.57
		12-31-1944	12,947.19	26,432.64	16,977.81	16,128.92	8,505.56
		12-31-1945	12,947.19	26,432.64	16,977.81	16,128.91	8,505.56
Yur-Favorit Cake Co., 1436 O'Fallon St., St. Louis.	Wholesale cake bakery.....	12-31-1942	1,762.87	8,597.69	2,037.13	2,088.77	626.63
		12-31-1943	2,176.68	8,183.79	1,623.32	1,651.65	466.50
		1-1-1944 to 2-29-1944	2,714.23	7,646.24	1,085.77	206.96	51.46
<i>Sixth District of Missouri</i>							
The Central West Utility Co., 602 Finance Bldg., Kansas City.	Public utility.....	9-30-1941	38,627.12	50,978.22	11.28	2.81	None
		9-30-1942	43,724.59	43,881.25	1,395.41	734.02	270.10
		9-30-1943	45,724.59	43,881.25	1,395.41	1,255.87	458.16
		9-30-1944	45,827.21	43,778.63	1,395.41	1,308.10	558.16
		9-30-1945	45,844.59	43,761.25	1,395.41	1,325.64	558.17
		9-30-1946	45,724.59	43,881.25	1,515.41	302.85	152.78

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Sixth District of Missouri—Continued</i>							
Colonial Poultry Farms, Inc., Pleasant Hill.	Baby-chick hatcheries.....	8-31-1946	\$33,875.96	\$8,931.86	\$8,931.86	\$2,836.17	\$1,543.16
Evans Electrical Construction Co., 1626 Walnut St., Kansas City.	Electrical construction.....	12-31-1944	14,503.82	26,342.38	7,526.18	14,318.76	7,988.35
Forum Cafeteria of America, Inc., 2300 Fidelity Bldg., Kansas City.	Cafeterias.....	5-31-1946	274,317.00	3,909.45	3,909.45	2,177.67	916.81
KCMO Broadcasting Co., 1515 Commerce Bldg., Kansas City.	Radio broadcasting.....	5-31-1943	11,062.98	79,693.37	17,674.81	3,459.00	2,036.96
		5-31-1944	11,040.55	79,722.80	17,694.24	16,269.37	8,432.45
		5-31-1945	10,705.56	79,667.79	17,649.23	12,778.36	4,532.45
		5-31-1946	13,239.00	77,524.55	15,285.79	8,569.68	4,537.68
Koch Butchers' Supply Co., 600 East 14th St., North Kansas City.	Manufacturers and wholesalers.....	12-31-1942	27,372.14	10,134.92	4,609.74	4,262.76	2,474.96
		12-31-1943	27,372.14	10,134.92	4,609.74	4,262.77	2,474.96
		12-31-1944	27,372.14	10,134.92	4,609.74	4,436.25	2,474.96
		12-31-1945	27,372.14	10,134.92	4,609.74	4,436.25	2,474.96
Locke Stove Co., 114 West 11th St., Kansas City.	Manufacturer of heating equipment.....	3-31-1941	414.54	1,758,160.29	123,085.46	27,666.49	None
		3-31-1942	8,330.08	1,997,088.95	167,412.92	83,769.77	25,977.94
		3-31-1943	14,730.86	1,990,668.17	159,079.14	112,769.28	83,286.97
		3-31-1944	22,067.94	1,983,411.69	191,742.66	116,192.78	70,773.88
		3-31-1945	33,237.10	1,972,161.53	180,492.59	118,736.14	73,193.74
		3-31-1946	39,736.08	1,965,682.95	174,013.92	91,830.35	52,442.56
Minerals Beneficiation, Inc., 232 McKinley Bldg., Joplin.	Mineral separation.....	12-31-1943	3,356.08	12,520.04	237.62	219.42	65.83
		12-31-1944	2,933.18	12,972.94	690.32	762.49	216.71
		12-31-1945	2,911.17	12,964.95	682.53	885.86	251.77
George Muehlebach Brewing Co., 316 Oak St., Kansas City.	Brewery.....	12-31-1940	57,420.00	287,651.59	80,061.92	548.05	None
		1-1-1941 to 11-30-1941	106,636.40	470,881.61	98,767.20	24,920.05	7,625.21
		11-30-1942	106,754.72	470,881.61	123,767.20	129,151.45	49,840.37
		11-30-1943	106,754.72	470,881.61	123,767.20	102,331.37	49,806.88
		11-30-1944	106,754.72	476,403.53	123,767.20	75,324.40	49,806.88
		11-30-1945	108,599.21	470,881.61	123,767.20	76,860.56	49,806.88
		11-30-1946	118,400.90	464,536.48	117,422.07	7,133.27	4,132.21
Price Candy Co., 2 West 39th St., Kansas City.	Leased candy, soda fountain, and restaurant departments in department stores.....	6-30-1941	54,779.19	75,066.21	15,347.02	2,129.76	None
		6-30-1942	70,432.88	89,712.61	25,046.49	3,180.04	985.81
		6-30-1943	95,479.37	64,666.12	25,046.49	27,315.52	14,402.87
Puritan Compressed Gas Corp., 2012 Grand Ave., Kansas City.	Manufacturer of compressed gases.....	12-31-1940	23,309.20	45,665.42	8,946.23	3,296.79	None
		12-31-1941	26,922.72	45,517.66	11,071.00	5,243.67	1,625.53
		12-31-1942	30,572.44	49,330.36	7,422.28	6,680.05	3,933.80
		12-31-1943	30,572.44	49,330.36	7,422.28	6,607.93	3,933.80
		12-31-1944	30,572.44	48,330.36	7,422.28	5,065.79	3,933.80
		12-31-1945	9,367.51	19,685.83	10,685.83	18,701.54	9,071.53
The Schooley Printing & Stationery Co., 15th and Walnut Sts., Kansas City.	Printing.....	12-31-1945	9,367.51	19,685.83	10,685.83	18,701.54	9,071.53
Simonds-Shields-Theis Grain Co., 900 Board of Trade Bldg., Kansas City.	Wholesale grain and commission and terminal elevator operators.....	6-30-1941	42,971.28	170,163.12	73,593.72	18,692.95	None
		6-30-1942	52,829.04	160,308.36	89,673.96	45,759.42	14,185.42
		6-30-1943	64,103.34	149,031.06	78,396.66	73,731.79	32,769.68
		6-30-1944	89,287.72	123,846.68	53,212.28	55,887.59	24,171.13
		6-30-1945	142,087.55	70,446.85	None	14,312.19	6,026.18
		6-30-1946	114,403.75	98,730.67	28,096.27	18,224.67	7,673.68
Standard Asbestos Manufacturing & Insulating Co., 410 North Olive St., Kansas City.	Contractors and manufacturers.....	12-31-1945	29,937.55	6,019.59	6,019.59	5,718.61	2,190.38
Union Wire Rope Corp., 21st and Manchester Ave., Kansas City.	Manufacturers of wire and wire rope.....	12-31-1940	99,402.61	345,428.23	27,612.39	9,300.95	None
		12-31-1941	123,530.45	321,280.59	41,179.55	22,654.28	7,022.83
The Vendo Co., 7400 East 12th St., Kansas City.	Manufacturer of mechanical and electrical radar equipment and coin-operated bottle-vending machines.....	9-30-1943	86,102.87	764,621.57	158,578.01	285,440.42	126,455.00
		9-30-1944	86,102.87	764,621.57	158,578.01	186,132.98	79,419.36
Noel V. Wood, Inc., 1331 Woodswether Rd., Kansas City.	Dealer in power tractors and implements.....	9-25-1940 to 8-31-1941	7,471.54	75,312.63	13,380.96	3,529.94	None
		8-31-1942	11,922.35	89,866.11	12,872.65	8,086.26	2,860.21
		8-31-1943	12,628.65	85,700.57	12,166.35	4,992.73	12,153.46
		8-31-1944	11,874.09	49,837.78	12,950.91	12,098.49	5,088.86
		8-31-1945	13,515.21	48,196.66	11,279.79	10,735.45	8,627.93
<i>Montana</i>							
Independent Refining Co., 332 Hart-Albin Bldg., Billings.	Petroleum refining.....	3-31-1942	83,888.15	240,674.11	16,340.34	17,581.41	5,450.23
		3-31-1943	86,849.73	237,712.53	13,378.76	23,469.78	10,444.35
The Montana Farmer, 121 4th St. North, Great Falls.	Publishing farm magazine.....	9-30-1946	1,656.67	11,566.84	7,672.18	1,837.12	521.96
The Montana Power Co. (care of Ebasco Services, Inc., 2 Rector St., New York, N. Y.), Butte.	Public utility.....	12-31-1943	3,237,838.46	262,199.44	471,783.69	816,991.71	363,067.43
		12-31-1944	3,240,838.45	268,808.22	468,803.64	445,363.46	187,821.45
		12-31-1945	3,233,170.56	576,476.11	476,471.53	29,037.32	12,234.64
Wards, Inc., Billings.	Retail groceries and drugs.....	9-30-1943	1,965.33	4,459.67	4,459.67	3,967.34	1,196.20
		9-30-1944	2,488.84	3,876.16	3,876.16	3,633.66	1,046.57
		9-30-1946	3,946.74	2,418.26	2,418.26	340.62	164.57
<i>Nebraska</i>							
The Baum Iron Co., 1219 Harney St., Omaha.	Wholesale heavy hardware.....	11-30-1941	10,896.78	30,546.02	892.77	356.60	None
		11-30-1942	11,084.65	29,432.15	2,265.35	1,645.02	538.42
		11-30-1943	13,408.00	28,028.80	842.00	1,048.08	337.71
		11-30-1944	14,323.95	27,112.85	None	276.90	96.26
Capitol Liquors, Inc., Omaha.	Wholesale liquor and beer.....	4-30-1946	12,806.96	20,495.97	20,495.97	13,069.69	6,791.02
Carhart Lumber Co., Wayne.	Retail lumber and coal yards.....	10-31-1943	18,044.49	3,868.52	2,085.00	2,534.24	909.44
		10-31-1944	20,192.76	11,720.25	None	1,433.92	743.98
The Debus Baking Co. (formerly the Debus Corp.), Hastings.	Wholesale bakery.....	9-30-1942	13,082.28	34,914.32	1,814.64	1,651.36	710.53
		9-30-1943	10,394.49	37,500.19	4,400.51	4,047.34	1,214.20
		9-30-1944	10,243.15	37,651.53	4,551.85	4,267.04	1,297.15
		9-30-1945	10,239.57	4,555.43	4,555.43	4,327.66	1,321.07
		9-30-1946	10,240.14	4,554.86	4,554.86	776.47	332.95
Aaron Ferer & Sons Co., 101 South 8th St., Omaha.	Dealers, scrap metals.....	1-31-1946	15,265.67	42,499.91	42,499.91	8,638.80	4,819.55
Grand Island Baking Co., Grand Island.	Bakery.....	9-30-1945	2,829.49	640.71	640.71	608.68	172.99
A. A. Nixon & Co., 2619 N St., Omaha.	Feeds and grain.....	5-31-1943	8,947.38	83,392.73	11,976.87	11,068.94	6,518.38
Omaha Elevator Co., 416 Grain Exchange, Omaha.	Grain.....	6-30-1946	65,787.94	51,341.81	5,590.53	2,677.33	1,127.30
Frank Pilley & Sons, Inc., 301-311 W. O. W. Bldg., Omaha.	Manufacturer and processor of dairy products, poultry and eggs.....	2-29-1944	61,490.81	166,992.98	13,651.81	20,682.98	9,109.91
		2-29-1945	62,601.28	166,992.98	13,651.81	12,969.22	5,460.72

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subh. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Nebraska—Continued</i>							
Byron Reed Co., Inc., Farnam Bldg., Omaha.	Real estate, insurance, etc.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$23,518.51 23,536.04 24,433.62 24,391.11 24,284.49	\$28,913.96 51,831.93 50,914.35 50,976.86 51,083.48	\$7,194.84 7,194.84 6,277.26 6,339.77 6,446.39	14,218.94 3,539.56 5,649.54 6,022.79 6,124.07	\$1,317.17 2,084.40 3,326.94 3,360.08 3,416.59
The J. C. Robinson Seed Co., Waterloo.	Wholesale growing, buying and distributing of seeds.	6-30-1943 6-30-1944	39,725.68 39,725.68	None None	None None	11,434.53 310.94	4,945.39 71.51
Scottsbluff Rendering Co., transferor, Cook Livestock Co., Inc., transferee, South 9th Ave., Scottsbluff.	Manufacture of animal byproducts and dealers in hides, furs, and metals.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,531.52 4,531.52 4,531.52 5,286.19 6,208.48	57,218.48 57,218.48 14,093.02 14,057.35 13,235.06	4,834.11 4,834.11 4,834.11 3,979.44 3,157.15	4,350.09 4,350.09 4,350.09 4,446.94 3,154.16	1,305.21 1,305.21 1,305.21 1,263.87 971.63
Securities Acceptance Corp., 18th and Farnum Sts., Omaha.	Auto finance and personal loans.	1-1-1941 to 9-30-1941 9-30-1942 9-30-1943	289,787.41 381,773.09 308,134.55	69,759.75 None 66,022.09	17,186.77 None 17,186.77	5,784.64 7,874.56 11,601.34	1,793.23 2,910.47 5,156.15
Zale Jewelry Co. of Omaha, care of Zale Jewelry Co., Inc., Post Office Box 2219, Dallas, Tex.	Retail jewelry.	12-31-1942 12-31-1943	3,846.83 4,643.39	14,536.89 13,740.33	10,878.17 10,081.61	9,790.35 4,321.58	2,937.11 2,722.03
<i>New Hampshire</i>							
D. D. Bean & Sons Co., Peterboro Rd., East Jaffrey.	Manufacture of book matches.	6-30-1943 6-30-1944	41,910.96 42,286.32	89,538.52 89,538.52	89,538.52 89,538.52	74,536.51 70,939.40	36,216.09 35,992.75
Colonial Theatre Co. of Nashua, N. H., Tremont Theatre, Nashua.	Exhibition of motion pictures.	12-31-1943 12-31-1944 12-31-1945	29,571.94 29,571.94 29,571.94	1,107.32 1,107.32 1,107.32	1,107.32 1,107.32 1,107.32	1,005.59 1,051.96 1,051.96	292.18 586.88 586.88
Harrison Abrasive Corp., transferor, Metals Disintegrating Co., Inc., transferee, Post Office Box 290, Elizabeth, N. J.	Manufacturer of shot and grit.	12-31-1945	12,122.84	2,482.25	2,482.25	2,777.04	1,549.29
Manchester Narrow Fabrics Co., Stark St., Manchester.	Manufacturer of woven narrow fabrics.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	151.57 1,034.47 4,471.61 5,555.82	22,303.55 24,510.65 18,073.51 16,989.30	10,533.36 9,650.46 6,213.32 5,129.11	3,245.23 4,180.40 10,445.22 4,482.77	2,832.52 2,632.07 4,778.36 1,489.36
<i>First District of New Jersey</i>							
Ace Glass, Inc., Northwest Blvd., Vineland.	Glass instrument manufacture.	1-31-1942 1-31-1943 1-31-1944	6,180.35 6,757.21 7,579.53	26,844.97 42,829.18 57,029.82	7,491.10 6,914.24 6,092.12	1,286.85 8,550.98 3,170.11	295.07 2,595.64 1,883.36
Coca-Cola Bottling Co., Atlantic City, 459 North South Carolina Ave., Atlantic City.	Bottling and sale of a soft-drink beverage under the trade-mark "Coca-Cola."	12-31-1941 12-31-1942 12-31-1943 12-31-1944	67,688.76 67,688.76 67,688.76 16,318.85	10,559.78 10,559.78 10,559.78 43,235.10	7,343.84 7,343.84 7,343.84 12,742.95	6,609.46 6,609.46 6,609.46 13,218.91	2,937.54 2,937.54 2,937.54 10,000.27
Cook Ceramic Manufacturing Co., 500 Prospect St., Trenton.	Manufacturers of ceramic products.	6-30-1943 6-30-1944 6-30-1945 6-30-1946	15,997.57 18,485.38 19,761.11 51,496.21	43,268.25 40,391.13 38,796.25 61,058.74	12,776.10 9,898.98 8,304.11 18,519.99	18,324.41 9,977.87 4,242.38 12,173.10	13,945.63 5,565.61 2,366.79 8,125.52
Courier-Post Co., 3d and Federal Sts., Camden.	Newspaper publishing.	12-31-1944	51,496.21	61,058.74	18,519.99	12,173.10	8,125.52
Eagle Dyeing & Finishing Co., Lippincott Lane, Mount Holly.	Dyeing and finishing of textile fabrics, yarns, etc.	1-1-1940 to 6-30-1940 6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	4,989.50 4,989.50 12,583.89 12,439.18 10,171.46 11,205.87 8,564.60 9,806.56	57,686.64 57,686.64 50,092.25 30,659.15 33,965.45 33,429.34 11,350.25 10,108.29	8,529.76 28,045.14 6,092.12 30,659.15 33,965.45 33,429.34 11,350.25 10,108.29	899.21 8,455.04 10,925.88 54,455.50 30,300.98 8,168.78 3,352.53 1,819.43	None None 4,368.95 27,018.88 16,357.30 8,168.78 1,509.58 545.83
General Credit Co. (formerly General Household Credit), 647 Landis Ave., Vineland.	Small loan company.	9-30-1942 9-30-1943	8,564.60 9,806.56	11,350.25 10,108.29	11,350.25 10,108.29	3,352.53 1,819.43	1,509.58 545.83
H. & H. Inc., 142 East State St., Trenton.	Motion-picture theater.	3-31-1946	1,551.10	29,948.95	29,948.95	20,268.78	9,399.83
Martindell Molding Co., North Olden at 6th St., Trenton.	Molding of plastics.	12-31-1943 12-31-1944 12-31-1945	3,872.48 3,620.92 4,728.32	20,707.64 20,959.20 19,851.80	3,112.01 3,363.57 2,256.17	3,530.44 2,632.40 2,546.85	1,059.13 1,070.77 723.84
John Trumpy & Sons, Inc. (formerly Mathis Yacht Building Co.), foot of Water St., Gloucester.	Yacht building and repairs.	12-31-1941	9,139.44	90,510.22	13,045.15	6,296.48	1,641.82
<i>Fifth District of New Jersey</i>							
American Oxygen Service Corp. of New Jersey, 600 Essex St., Harrison.	Manufacturer of gases.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	51,335.69 63,312.63 63,312.63 63,312.63	54,395.87 66,105.50 66,105.40 66,105.40	1,846.31 9,985.94 9,975.94 9,985.94	461.58 4,493.67 8,987.35 8,987.35	None 1,393.03 3,994.28 3,994.28
Belyea Co., Inc., 31 Howell St., Jersey City.	Motor rebuilding and trading.	12-31-1942 12-31-1943	30,000.00 17,849.09	None 12,150.91	None 12,150.91	2,811.01 18,101.72	1,655.38 10,143.67
Benedict-Miller, Inc., 216 Clifford St., Newark.	Steel warehousing.	1-1-1941 to 11-30-1941 11-30-1942	7,163.73 16,276.81	76,045.27 71,407.70	13,411.37 8,773.80	5,642.21 12,024.98	2,432.58 5,428.48
Chatham Pharmaceuticals, Inc., 11 Hill St., Newark.	Pharmaceutical products.	12-31-1944 12-31-1945	2,488.45 2,309.97	22,341.98 22,459.46	1,311.78 1,430.26	4,545.80 1,435.66	1,319.98 408.03
Chicopee Manufacturing Corp. of Georgia, corner George and Hamilton Sts., New Brunswick.	Cotton spinning and weaving.	12-31-1941	250,084.64	119,649.23	8,501.43	4,675.78	1,449.49
Chicopee Manufacturing Corp. of New Hampshire, corner George and Hamilton Sts., New Brunswick.	do.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	188,975.65 282,638.41 282,638.41 282,638.41 282,638.41	267,252.64 253,658.18 299,203.96 303,483.82 292,461.87	75,529.93 161,968.20 161,968.20 161,968.20 21,008.86	24,925.60 78,328.35 244,504.70 259,395.24 20,961.28	None 24,281.79 108,668.76 115,286.77 8,825.81
Continental Paper Co., Post Office Box 309, Ridgefield Park.	Manufacturers of paper box board.	12-31-1940 12-31-1941 12-31-1942	214,314.17 259,952.69 73,312.35	63,370.92 96,213.75 127,261.82	28,081.95 18,829.72 35,450.22	14,490.97 5,648.92 21,075.46	4,492.20 None 4,673.40
Enson-Freeman Co., Inc., care of J. H. Cohn & Co., 510 Broad St., Newark.	Lithographers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	91,935.57 91,618.56 91,009.73 91,713.02 92,151.31	108,843.09 108,843.09 108,843.09 108,843.09 108,843.11	20,408.95 35,450.22 35,450.22 35,450.22 35,450.22	21,965.20 21,965.20 21,965.20 23,677.70 33,677.71	14,180.09 14,180.09 14,180.09 14,180.10 14,180.09

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (sub. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of New Jersey—Continued</i>							
Electro-Technical Products, Inc., 113 East Center St., Nutley.	Coating fabrics.....	12-31-1943	\$30,647.18	None	None	\$3,216.10	\$1,420.37
Electrons, Inc., 127 Sussex Ave., Newark.	Rectifier tubes.....	12-31-1943	30,647.18	None	None	1,876.48	790.51
		12-31-1944	9,236.56	\$41,154.90	\$11,851.43	2,062.86	None
		12-31-1941	10,719.33	117,746.62	14,070.86	6,331.89	1,062.88
		12-31-1942	11,707.17	172,815.37	13,083.02	20,763.33	11,188.20
		12-31-1943	13,836.56	174,945.09	10,933.63	14,762.40	8,115.61
		12-31-1945	4,016.60	469.51	469.51	445.22	127.21
Federal Bronze Products Co., 305 Coit St., Irvington.	Brass foundry and bearing manufacturers.	12-31-1940	62,567.02	70,569.96	6,030.48	1,802.15	None
Flako Products Corp., Codwise Ave., New Brunswick.	Manufacturers of edible flour....	12-31-1941	75,667.05	91,881.33	7,988.06	3,068.19	690.44
		12-31-1942	75,667.05	96,881.33	7,988.06	7,189.25	3,195.23
Gibraltar Corrugated Paper Co., Inc., 8101 Tonnelle Ave., North Bergen.	Corrugated shipping containers....	1-1-1941 to 11-30-1941	367,426.64	73,671.44	7,093.68	7,065.68	2,187.25
		11-30-1942	369,038.11	73,761.29	7,093.68	4,888.66	1,869.51
Jebel Ring Manufacturing Co., 401 Mulberry St., Newark.	Jewelry manufacturer.....	12-31-1940	27,448.72	56,165.03	8,184.56	2,172.13	None
		12-31-1941	33,316.43	50,257.32	10,138.79	4,055.52	1,257.21
		12-31-1942	36,070.11	47,543.64	7,384.51	8,179.71	4,816.94
		12-31-1943	37,157.33	46,416.42	6,257.89	6,959.30	4,068.25
		12-31-1945	29,774.04	43,839.71	3,681.18	4,452.75	2,033.70
Krumbsaar Chemicals, Inc., 24-30 Jacobus Ave., South Kearny.	Manufacturing chemists.....	10-31-1941	4,232.45	29,337.71	15,764.55	4,974.96	None
		10-31-1942	6,200.95	48,522.62	18,287.97	10,414.10	3,806.63
		10-31-1943	7,098.80	47,627.92	17,300.06	13,782.95	4,467.11
		10-31-1944	7,867.58	46,855.99	16,621.34	2,938.91	843.55
		10-31-1945	10,046.08	44,680.70	14,442.84	968.23	290.70
		2-28-1946	6,171.30	1,798.17	1,798.17	1,932.33	549.19
L. & R. Manufacturing Co., 577 Elm St., Arlington.	Manufacturer of watch and instrument cleaning machines and solutions.						
Lackawanna Warehouse Co., Inc., 98 Prelinghuysen Ave., Newark.	Warehousing.....	2-28-1940 to 11-30-1940	4,229.17	226,637.42	638.68	170.16	None
		11-30-1941	7,975.37	222,891.22	9,837.13	2,977.48	None
		11-30-1942	9,008.73	221,257.85	14,141.27	7,214.07	3,175.08
		11-30-1943	10,443.08	220,423.51	13,306.92	11,070.23	4,667.87
		11-30-1944	12,345.32	218,521.27	11,404.68	10,796.58	5,301.08
		11-30-1945	13,896.51	216,970.08	9,833.49	3,137.30	1,485.44
		11-30-1946	13,254.80	217,611.79	10,495.20	683.82	345.93
Marfred, Inc., care of Goldring Merchandise Corp., 1441 Broadway, New York, N. Y.	Retail ladies ready to wear.....	12-31-1941	4,393.05	18,219.32	7,899.09	3,741.33	889.26
		12-31-1942	4,393.05	8,108.94	501.63	451.47	135.44
Mellin-Quincy Manufacturing Co., Inc., care of J. H. Cohn & Co., 510 Broad St., Newark.	Manufacturer of kitchen furniture.	5-31-1941	10,702.91	51,646.09	11,519.49	2,933.68	None
		5-31-1942	10,492.52	51,856.48	18,007.48	8,432.03	2,613.93
		5-31-1943	12,292.45	50,056.55	16,207.55	14,879.56	6,773.86
		5-31-1944	12,859.26	49,489.74	15,640.74	14,459.00	7,066.52
		5-31-1945	12,266.87	50,082.67	16,233.67	15,421.98	7,947.77
		5-31-1946	13,242.25	49,106.65	15,257.65	8,549.24	4,509.75
Mid Hudson Warehouse, Inc., 29 Pavonis Ave., Jersey City.	Bonded and free warehouse.....	10-31-1941	107.82	34,428.28	6,688.80	462.83	None
		10-31-1942	1,156.85	87,143.65	13,073.14	7,108.77	2,097.16
		10-31-1943	1,156.85	87,143.65	13,823.84	5,002.42	3,732.85
		10-31-1945	2,884.04	85,455.46	12,136.65	6,041.01	3,582.27
		10-31-1946	4,863.55	85,476.65	10,157.14	1,612.63	478.45
The Nightingale Press, Inc., 210 Orchard St., East Rutherford.	Medical publication.....	12-31-1943	4,240.00	27,500.00	9,168.80	18,926.32	7,147.89
		12-31-1944	4,240.00	27,500.00	9,168.80	6,854.84	2,229.68
		12-31-1945	4,240.00	27,500.00	9,168.80	9,776.24	2,299.13
		11-30-1944	598.95	2,386.76	1,915.77	1,060.40	305.38
Peerless Transportation Corp., 1983 Richmond Terrace, Staten Island.	Marine transportation.....						
Premier Glass Works, Inc., 605 South 21st St., Irvington.	Glass novelty manufacturers.....	12-31-1940	2,080.00	19,676.06	2,283.98	576.99	None
		12-31-1941	3,327.27	23,630.04	6,759.28	2,915.35	1,282.76
		12-31-1942	4,376.56	22,580.75	5,709.69	5,993.72	1,788.22
		12-31-1943	2,968.02	7,118.53	7,118.53	6,406.66	1,622.01
		12-31-1944	3,682.42	6,404.13	6,404.13	6,083.92	1,730.85
		12-31-1945	4,688.62	6,397.93	5,397.93	5,128.63	1,459.17
		12-31-1941	799.43	8,871.88	2,115.29	896.32	192.36
R. T. C. No. Fifty Corp., 615 Riverside Ave., Lyndhurst.	.....do.....	12-31-1941	1,261.02	5,910.01	1,553.70	565.48	136.95
R. T. C. No. Twelve Corp., 615 Riverside Ave., Lyndhurst.							
Raybestos-Manhattan, Inc., 61 Willett St., Passaic.	Manufacturing and selling asbestos, rubber, and general loom products.	12-31-1940	1,515,471.07	807,341.99	83,392.55	30,743.65	None
		12-31-1941	1,852,233.40	828,791.18	110,526.65	66,315.99	20,557.95
Raywin Realty Co., Walnut St. at Pleasant Ave., Clifton.	Real estate.....	4-30-1942	6,214.21	17,282.79	4,962.35	2,186.85	502.98
		4-30-1943	6,743.13	16,753.82	4,433.43	6,220.50	1,881.16
		4-30-1944	7,167.57	16,329.38	4,008.99	4,352.14	1,435.03
		4-30-1946	9,274.20	14,222.75	1,901.80	2,586.79	864.04
Renson Art Metal Works, Inc. (formerly Art Metal Works, Inc.), Aronson Square, Newark.	Manufacture of metal goods.....	12-31-1940	191,152.27	414,080.81	99,867.91	32,235.99	None
		12-31-1941	229,685.12	406,889.55	119,198.29	68,307.62	21,175.18
		12-31-1942	265,928.61	373,128.47	75,216.29	67,694.75	31,690.89
		12-31-1943	270,605.77	373,284.71	75,277.64	67,749.88	30,111.05
Rossotti Lithographing Co., Inc., 8511 Tonnelle Ave., North Bergen.	Carton and label manufacturers..	10-31-1942	30,690.81	48,828.94	13,644.77	13,065.53	5,881.24
		10-31-1943	31,740.46	47,779.29	12,595.12	13,223.69	7,787.28
		10-31-1944	36,894.71	42,625.04	7,440.87	8,627.96	4,386.39
		10-31-1945	36,679.49	42,840.26	7,656.09	8,610.40	4,230.22
		10-31-1946	8,440.03	4,066.19	4,066.19	816.08	240.40
Sun Flame Appliances, Ltd., 605 Broad Ave., Ridgefield.	Wholesale export merchants.....						
Terry Candy Co., 963 Newark Ave., Elizabeth.	Manufacturing candy.....	7-31-1946	11,686.80	4,964.34	4,964.34	2,457.67	916.22
Thul Auto Parts, Inc., 325 East 3d St., Plainfield.	Machine shop and auto parts.....	12-31-1945	11,513.99	11,466.72	824.03	782.83	568.90
Tobacco Machine Supply Co., Inc., 201 Park Ave., Linden.	Manufacturer, screw-machine products, machine parts for aircraft and tobacco machines.	12-31-1940	6,192.68	55,791.34	2,405.95	601.49	None
		12-31-1941	7,089.29	55,234.13	9,213.77	4,146.20	1,285.32
		12-31-1942	7,089.29	55,334.13	9,213.77	8,292.39	2,513.78
		12-31-1941	28,447.09	34,719.59	14,608.85	6,673.98	2,637.84
		12-31-1942	28,447.09	34,719.59	14,608.85	13,147.97	7,742.69
		12-31-1943	28,447.09	34,719.59	14,608.85	24,338.22	12,066.17
		12-31-1944	28,447.09	34,719.59	14,608.85	12,823.25	6,901.14

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>New Mexico</i>							
Basin Gas Co., Inc., Post Office Box 386, Hobbs.	Natural-gas transportation.....	11-30-1941	\$2,679.02	\$17,536.56	\$4,044.76	\$64.09	None
		11-30-1942	2,331.20	17,884.38	8,060.19	5,145.91	\$1,417.63
		11-30-1943	2,814.64	17,460.94	7,676.75	7,392.69	2,217.81
		11-30-1944	2,550.90	17,664.68	7,840.49	8,510.10	2,429.48
		11-30-1945	4,086.14	17,193.42	6,305.25	3,334.74	947.78
Las Cruces Coca Cola Bottling Co., Las Cruces.	Soft-drink bottler.....	12-31-1944	3,235.20	327.30	327.30	310.94	88.38
		12-31-1945	3,235.20	327.30	327.30	310.94	88.38
Maljamar Oil & Gas Corp., 808 Gulf States Bldg., Dallas, Tex.	Crude-oil production.....	12-31-1941	28,507.12	44,545.18	32,742.88	16,371.44	5,019.42
		12-31-1942	42,727.35	49,075.31	34,222.65	26,468.12	25,096.94
		12-31-1943	42,727.35	49,075.31	34,222.65	26,800.39	13,084.50
		5-31-1942	11,537.36	25,974.34	6,743.14	3,156.96	1,100.22
		5-31-1943	11,633.85	25,877.85	6,646.65	6,412.34	1,089.31
		5-31-1944	11,533.27	25,978.43	6,747.23	6,398.78	2,423.99
		5-31-1945	12,781.36	21,685.72	5,499.14	5,263.77	2,394.15
		5-31-1946	13,910.82	20,556.26	4,369.68	2,433.85	1,204.58
<i>First District of New York</i>							
Atlas Sound Corp., 1451 39th St., Brooklyn.	Manufacturer of public-address equipment.	12-31-1942	1,830.86	17,729.57	4,313.25	3,364.94	1,164.57
		12-31-1943	3,037.03	16,523.40	3,107.08	1,127.89	978.89
		12-31-1945	6,219.00	13,416.32	None	414.21	117.72
Beach, Russ, Co., 544 Union Ave., Brooklyn.	Manufacturing rotary pumps.....	8-31-1945	2,614.59	15,499.36	3,076.74	2,994.15	850.97
		8-31-1946	3,932.82	1,758.51	1,758.51	607.19	172.58
Benar Holding Corp., care of Streg, Inc., 89-31 161st St., Jamaica.	Realty.....	12-31-1945	61,608.17	5,112.12	5,112.12	4,856.52	2,044.85
Board Fabricators, Inc., 29-50 Northern Blvd., Long Island City.	Fabricators of masonite products..	12-31-1941	11,009.95	42,190.05	3,177.55	607.23	151.81
		12-31-1942	11,009.95	63,090.05	4,745.05	4,270.55	1,296.26
		12-31-1943	2,698.80	10,649.04	1,576.20	1,730.41	519.13
		12-31-1945	4,116.42	158.58	158.58	299.74	85.19
Boston Beverage Co., Inc., 30 South 4th St., Brooklyn.	Manufacture soda water.....	12-31-1945	4,116.42	158.58	158.58	299.74	85.19
Brooklyn National League Baseball Club, Brooklyn.	Operation of baseball club.....	9-30-1941	71,537.34	99,405.32	13,840.59	4,477.02	None
Brooklyn Yarn Dye Co., Inc., 24 Woodward Ave., Brooklyn.	Yarn dyeing.....	12-31-1945	38,736.21	12,231.29	9,014.59	8,563.87	3,770.12
Dreier Structural Steel Co., Inc., 33-53 10th St., Long Island City.	Steel fabrication and erection....	3-31-1942	12,230.09	16,671.75	18,170.09	8,032.15	2,489.97
		3-31-1943	16,597.77	22,303.98	13,802.23	13,865.46	6,963.64
		3-31-1944	16,953.45	89,422.80	13,446.55	13,352.48	6,992.40
		12-31-1941	17,832.05	10,319.88	807.42	322.96	142.11
		12-31-1945	10,148.63	12,306.98	813.82	1,496.41	836.51
		12-31-1944	14,574.72	674.36	674.36	640.64	255.34
Eastern Can Co., Inc., 619 Kent Ave., Brooklyn.	Manufacturer of tin cans.....	5-31-1942	30,805.68	51,765.61	948.53	2,268.08	703.09
Elton Tool Co., Inc., 594 Johnson Ave., Brooklyn.	Manufacturers of machine tools, attachments.	5-31-1942	30,805.68	51,765.61	948.53	2,268.08	703.09
Federal Manufacturing & Engineering Corp., 211 Steuben St., Brooklyn.	Manufacturers of precision instruments for U. S. Army Signal Corps and U. S. Navy.	5-31-1942	30,805.68	51,765.61	948.53	2,268.08	703.09
William W. Fitzhugh, Inc., 2d Ave. and 49th St., Brooklyn.	Manufacturing labels and folding boxes.	12-31-1942	36,173.07	17,585.42	5,284.40	4,813.46	2,834.59
Gilbert Manufacturing Co., Inc., 24-20 46th St., Long Island City.	Manufacturer of electrical units....	8-31-1945	10,221.61	24,065.65	24,065.65	32,685.79	16,486.92
Goodwins' Associated Stores, Inc., 523 Fulton St., Brooklyn.	Retail apparel.....	1-31-1944	63,249.86	79,986.39	8,196.71	7,411.76	3,278.68
		1-31-1945	63,249.86	79,986.39	8,196.71	7,786.88	3,278.68
		1-31-1946	61,737.53	89,037.47	5,163.25	4,488.50	1,889.89
		12-31-1945	3,335.55	571.58	571.58	543.00	154.32
Howard 86th Street, Inc., 40 Flatbush Ave. Extension, Brooklyn.	Retail men's and boys' clothing....	12-31-1945	2,307.09	2,686.67	2,686.67	2,552.33	725.41
Howard Flushing, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	21,805.82	7,469.54	7,469.54	7,096.07	3,958.86
Howard Fordham Road, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	1,065.52	2,408.78	2,408.78	2,283.34	650.37
Howard Paterson, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	1,982.46	1,033.23	1,033.23	981.57	278.97
Howard South, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	1,500.31	3,906.27	3,906.27	3,710.95	1,054.70
Howard Upper Darby, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	1,770.68	2,193.89	2,193.89	2,084.11	592.32
Howard White Plains, Inc., 40 Flatbush Ave. Extension, Brooklyn.	do.....	12-31-1945	1,770.68	2,193.89	2,193.89	2,084.11	592.32
Independent Silk Dyeing Co., Inc., Post Office Box 36, Farmingdale.	Dyeing and finishing of rayon piece goods.	12-31-1941	17,124.60	110,875.40	10,978.82	5,489.40	1,701.72
Jewel-Shenn Waterproofing Corp., 35-43 37th Ave., Long Island City.	Waterproofing of textiles.....	12-31-1942	2,881.46	17,068.54	2,818.54	2,741.29	822.39
Sol Katzman & Co., Inc., 1381 Pitkin Ave., Brooklyn.	Retail jewelry.....	2-28-1946	4,465.22	2,089.69	2,089.69	1,664.03	473.01
Liberty Dry Dock, Inc., Foot of Quay St., Brooklyn.	Ship construction and repair work.	4-30-1942	18,372.98	49,182.92	9,465.35	3,786.14	1,173.71
		4-30-1943	18,372.98	53,144.92	9,465.35	8,518.81	4,626.14
		4-30-1944	18,372.98	53,144.92	9,465.35	17,274.15	9,727.69
		4-30-1945	18,372.98	53,144.92	9,465.35	8,962.08	5,016.63
Manhattan Paste & Glue Co., Inc., 425 Greenpoint Ave., Brooklyn.	Manufacturers of paste and glue....	5-31-1941	17,530.94	53,719.96	1,531.71	382.93	None
		5-31-1942	19,317.49	51,932.51	5,437.61	2,333.38	723.35
		5-31-1943	23,106.49	48,143.51	1,648.61	2,279.88	1,342.60
		4-30-1943	2,227.40	19,409.42	665.20	2,711.07	813.33
		4-30-1944	1,103.39	30,533.43	1,789.21	1,077.92	323.36
Marlin Transportation Corp., 1882 Atlantic Ave., Brooklyn.	Transportation—operation of fleet of taxicabs.	12-31-1942	64,434.15	142,538.38	34,858.67	31,372.81	13,943.46
		12-31-1943	64,434.15	142,538.38	34,758.67	31,372.80	10,192.10
		12-31-1944	64,434.15	142,538.38	34,858.67	31,962.57	13,470.55
Newspaper Enterprises, Inc., 1 Star Sq., Long Island City.	Newspaper publishing.....	4-30-1941	31,990.82	87,950.18	17,280.23	4,950.58	None
		4-30-1942	38,596.24	81,350.76	21,400.41	8,738.50	2,708.94
		4-30-1943	38,596.24	81,350.76	21,400.41	19,341.36	9,428.66
		12-31-1941	234,616.42	204,261.22	148,840.66	80,938.76	25,144.36
		12-31-1942	234,616.42	204,261.22	148,840.66	133,956.59	59,536.26
		12-31-1943	234,616.42	148,840.66	148,840.66	125,479.16	59,536.26
		12-31-1944	234,616.42	148,840.66	148,840.66	69,883.41	59,536.26
		12-31-1941	2,697.41	25,358.47	1,360.55	650.88	149.70
		12-31-1942	2,613.26	24,352.62	1,354.70	1,431.11	429.34
		12-31-1943	3,790.15	25,265.73	207.81	485.12	265.54
		12-31-1944	4,675.93	22,280.95	None	370.45	105.29
		12-31-1942	1,258.78	13,715.35	1,285.42	1,196.98	547.09
		12-31-1943	1,620.71	13,353.42	923.39	831.23	269.37
		12-31-1944	2,141.45	12,832.68	402.85	382.70	108.76
		12-31-1945	62,888.65	62,888.65	None	12,017.76	5,341.23
The United States Bung Manufacturing Co., 36 South 2d St., Brooklyn.	Manufacturers wooden bungs and other wood products.	12-31-1945	62,888.65	62,888.65	None	12,017.76	5,341.23

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York</i>							
Adam Hat Sales Division, Inc., transferor; Adam Hat Stores, transferee, 665 Broadway, New York.	Wholesale men's hats	12-31-1945	\$30,155.26	\$14,078.12	\$14,078.12	\$13,374.22	16,911.66
Advance Molding Corp., 54 West 21st St., New York.	Molder of acetate products	12-31-1941	2,573.76	20,017.03	3,079.40	1,138.66	261.75
Ameriean Totalisator Co., Inc., 5133 Reisterstown Rd., Baltimore, Md.	Electric totalisators	12-31-1942	4,159.70	18,531.09	1,463.46	1,648.90	494.60
		12-31-1942	372,751.76	215,832.45	132,217.25	118,965.52	52,886.90
		12-31-1943	370,686.45	217,897.76	132,217.25	118,965.52	52,886.90
		12-31-1944	370,592.62	215,737.76	132,217.25	112,022.62	52,886.90
		12-31-1945	367,267.53	103,475.77	103,475.77	58,301.68	41,350.31
Atlantic Brokerage Corp., 44 Wall St., New York.	Reinsurance brokers	12-31-1941	860.00	315,904.66	None	4,732.02	2,650.89
		12-31-1942	826.59	19,000.78	13,086.44	4,859.49	2,653.61
		12-31-1944	2,480.28	314,254.38	11,432.75	12,383.34	4,797.49
The Barrett Co., 61 Broadway, New York.	Manufacture and sale of coal tar.	12-31-1940	1,536,682.47	2,711,561.86	248,063.78	115,122.06	None
Castleton China, Inc., 212 Fifth Ave., New York.	Wholesalers (chinaware)	12-31-1942	3,026.14	24,800.57	8,851.01	7,965.91	2,389.79
		12-31-1943	4,628.96	23,887.75	7,438.19	6,094.35	2,004.32
		12-31-1944	3,990.52	7,886.63	7,886.63	7,492.30	2,166.94
		12-31-1945	4,811.08	7,066.07	7,066.07	6,456.08	1,945.38
The Centaur Co., transferor; Sterling Drug, Inc., transferee, 170 Varick St., New York.	Proprietary medicines	12-31-1940	533,752.95	60,165.98	17,673.44	5,302.64	None
Commercial Stevedoring Co., Inc., 42 Broadway, New York.	Stevedoring	12-31-1941	8,644.90	28,963.43	5,595.89	1,968.56	663.77
		12-31-1942	10,866.12	26,832.21	3,434.67	3,691.20	1,820.88
Doall Eastern Co., Inc., 67 Lexington Ave., New York.	Manufacturers representatives of metal cutting machines	5-31-1944	1,367.90	13,970.14	13,970.14	9,848.51	2,965.72
The Excess Management Corp., 99 John St., New York.	Reinsurance managers	5-31-1946	3,662.89	11,675.15	11,675.15	4,556.91	1,321.78
		1-1-1943 to 4-20-1943	15,958.93	164,571.95	14,236.82	3,861.49	1,158.44
		12-31-1944	4,096.94	26,098.81	26,098.81	15,187.62	6,987.08
		12-31-1945	3,761.10	26,434.65	26,434.65	40,088.37	19,320.63
Federal Mining & Smelting Co., 120 Broadway, New York.	Mining	12-31-1941	496,586.53	303,070.35	169,296.34	48,527.04	10,576.92
		12-31-1942	576,865.42	333,548.30	85,957.08	7,338.16	3,216.96
P. L. Fett, Inc., 386 4th Ave., New York.	Jobber of mill and office supplies	12-31-1942	5,559.73	None	None	503.54	151.07
H. L. Green Co., Inc., 902 Broadway, New York.	Limited price variety stores	1-31-1946	2,267,752.52	56,624.51	56,624.51	49,224.52	20,726.12
Green United Stores, Inc., 902 Broadway, New York.	Limited price stores	1-31-1946	385,073.69	65,066.70	65,066.70	56,563.46	23,816.18
L. N. Jackson & Co., Inc., 29 Broadway, New York.	Importers of oil	12-31-1945	7,967.34	23,732.80	20,791.52	2,391.07	1,333.96
E. Mattes & Son, Inc., 43-45 East 12th St., New York.	Manufacturer and jobber of hat, cap and millinery trimmings	12-31-1943	5,229.47	101,487.53	2,052.48	1,533.15	554.16
		12-31-1944	5,343.10	101,323.90	1,938.85	1,841.90	523.49
		12-31-1945	6,228.07	100,438.93	1,053.88	1,001.19	284.55
The Mearl Corp., 153 Waverly Pl., New York.	Manufacturers of lacquer	5-31-1943	4,961.89	7,184.44	1,424.82	1,282.33	384.70
		5-31-1944	4,961.89	7,184.44	1,424.82	749.78	224.93
Mica Insulator Co., 735 Broadway, Schenectady (formerly New York, N. Y.)	Manufacturers of electrical insulators	12-31-1940	101,650.09	208,581.61	10,288.69	4,115.24	None
		12-31-1941	125,294.48	184,937.22	12,392.94	7,433.77	2,305.69
Michigan News Reel Co., Inc., 32 East 57th St., New York.	Operators of motion picture theatres	11-30-1942	9,187.84	109,562.16	23,486.14	10,456.81	5,240.20
		11-30-1943	9,873.56	108,876.44	30,968.92	26,022.59	13,579.61
Midwest News Reel Theaters, Inc., 32 E. 57th St., New York.	Operation of newsreel theater	12-31-1940	8,098.52	173,414.52	11,470.98	4,014.84	None
		12-31-1941	7,473.94	177,694.74	15,319.79	6,127.93	1,899.66
		12-31-1942	6,570.14	170,130.22	14,394.99	11,680.36	4,237.59
		12-31-1943	7,367.74	168,816.08	13,060.85	7,129.52	3,735.26
		10-31-1944	21,463.44	101.92	101.92	3,790.80	2,133.59
National Auto Renting Co., Inc., 438 West 18th St., New York.	Commercial truck renting	12-31-1940	348,768.58	887,280.96	202,653.01	82,264.84	None
National Starch Products, Inc., 270 Madison Ave., New York.	Manufacture and sale of adhesives and starch products	12-31-1941	432,921.92	798,582.19	224,921.70	214,388.76	66,460.84
		12-31-1942	432,921.92	798,582.19	224,921.70	202,429.53	80,968.66
		12-31-1943	432,921.92	798,582.19	224,921.70	78,774.51	35,025.89
		12-31-1944	432,921.92	798,582.19	224,921.70	213,675.68	89,978.32
		12-31-1945	432,921.92	798,582.19	224,921.70	213,675.68	89,968.68
New York Terminal Warehouse Co., Inc., 25 South William St., New York.	Field warehousing	12-31-1943	8,554.72	34,065.28	8,415.28	7,573.75	2,272.13
		12-31-1944	6,791.54	31,208.46	8,559.46	5,280.54	1,547.79
		12-31-1945	8,453.39	3,896.61	3,896.61	2,701.78	1,099.08
George Nikola & Co., Inc., 44 Wall St., New York.	Fire insurance general agents	1-17-1949 to 12-31-1940	80.00	317,604.66	7,092.11	1,456.84	None
		12-31-1941	657.78	317,620.88	15,996.74	10,762.14	4,559.02
		12-31-1942	1,096.18	315,748.48	20,269.85	9,760.99	2,910.30
		12-31-1944	1,576.37	316,108.29	20,624.06	22,639.48	9,296.62
George Nikola & Co., Inc., of Nevada, 44 Wall St., New York.	do.	10-28-1941 to 12-31-1941	None	317,684.66	70.85	308.06	70.85
		12-31-1942	446.14	317,238.52	10,437.23	3,256.54	970.97
		12-31-1943	801.14	316,883.52	10,182.23	9,164.01	2,749.21
		12-31-1944	1,281.11	316,403.55	9,702.26	9,217.14	2,639.28
		12-31-1945	1,737.64	315,927.02	9,225.73	8,764.44	2,518.39
Pacific News Reel Theaters, 32 East 57th St., New York.	Operation of newsreel theater	12-31-1940	11,415.34	122,246.17	11,617.19	3,882.73	None
		12-31-1941	11,322.62	120,900.21	15,341.76	6,060.17	1,984.94
		12-31-1942	10,071.34	120,904.55	15,346.10	13,464.57	5,651.99
		12-31-1943	9,321.49	120,894.16	15,335.71	10,601.73	5,451.51
Puritan-Federal Clothing Stores, Inc., 215 Fourth Ave., New York.	Installment wearing apparel at retail	12-31-1941	66,975.72	24,034.14	8,920.73	7,291.80	2,260.45
		12-31-1943	67,710.21	23,299.65	5,668.19	5,128.37	2,279.28
		12-31-1944	67,710.21	22,575.03	4,166.79	3,958.45	1,666.71
		12-31-1945	67,710.21	22,574.97	4,166.73	3,958.45	1,666.72
Ramond & Associates, Inc., Albert (New York), transferor (formerly The Bedaux Co., Inc.); Ramond & Associates, Inc., Albert (Delaware), transferee, 435 North Michigan Ave., Chicago, Ill.	Rendering engineering services	12-31-1945	17,642.08	30,357.92	10,037.45	9,635.58	5,319.85
Rum & Maple Tobacco Corp., 100 East 16th St., New York.	Distributors of own brands smoking tobacco and cigarettes	12-31-1944	16,600.00	None	None	2,052.98	1,145.33
Salvo Chemical Corp., Rothschild, Wis.	Manufacture and sale of vanillin	12-31-1940	12,109.59	178,273.77	33,014.97	9,342.73	None
		12-31-1941	14,564.06	315,469.30	60,274.10	23,052.28	7,146.30
		1-1-1942 to 5-31-1942	11,924.86	418,383.14	85,485.70	22,233.80	15,097.75
		12-31-1943	11,747.49	414,105.03	83,501.43	63,183.64	35,757.27
		12-31-1944	11,747.49	173,755.03	83,800.43	17,075.19	48,573.85
		12-31-1945	19,095.28	166,407.24	70,423.54	66,131.21	33,299.07

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York—Continued</i>							
Segalock Fasteners, Inc. (formerly Strauss Fasteners, Inc.), 395 Broadway, New York.	Manufacture of metal slide fasteners; manufacture of dies, tools, fixtures.	12-31-1941 12-31-1942	\$7,150.70 8,447.90	\$27,449.87 26,152.67	\$15,349.09 13,849.66	\$20,804.71 767.71	\$6,449.47 230.31
A. F. Shaw & Co., Inc. (New York), 107 William St., New York, care of St. Paul Fire & Marine Insurance Co., 175 West Jackson Blvd., Chicago, Ill.	General insurance agency.	12-31-1944 12-31-1945	2,360.22 2,360.22	4,005.20 4,005.20	1,927.88 1,927.88	731.06 1,831.49	207.78 630.53
Gilman B. Smith Co., Inc., 915 Broadway, New York.	Manufacturer of notions.	12-31-1943 ¹	15,675.00	None	None	183.93	50.27
Martin B. Smith Co., 150 Lafayette St., New York.	Manufacturers (medicines).	12-31-1944	74,597.49	15,606.95	15,606.95	17,487.39	7,363.10
Street & Smith Publications, Inc., 122 East 42d St., New York.	Magazine publishing.	12-31-1942 12-31-1943	75,319.61 75,319.61	366,038.94 366,038.94	249,533.75 249,533.75	221,313.54 111,721.34	98,975.90 99,813.50
Transkrit Corp., 704 Broadway, New York.	Spot carbonizing.	3-31-1942 3-31-1943 3-31-1944 3-31-1945	18,253.79 21,373.64 21,588.07 21,145.90	59,651.79 56,531.94 56,317.51 55,739.68	24,409.49 21,289.64 21,075.21 20,517.38	9,900.40 19,160.68 19,229.70 11,083.66	3,007.03 11,283.51 11,083.76 6,518.25
<i>Third District of New York</i>							
American Time Products, Inc., 560 5th Ave., New York.	Sale of precision timing equipment.	12-31-1940 12-31-1941	12,284.18 14,307.58	53,765.40 51,742.00	15,222.38 21,918.30	3,832.86 8,767.32	None 3,752.68
Beaunit Mills, Inc., 450 7th Ave., New York.	Manufacturer (textiles).	3-31-1942	260,791.74	424,708.91	15,065.02	9,259.57	2,870.46
Mary Brosnan, Inc., 151 West 26th St., New York.	Manufacture of display figures.	12-31-1945	6,336.12	38,568.68	6,100.39	4,769.94	1,431.94
S. J. Busch, Inc., 1239 Broadway, New York.	Wholesale silverware, jewelry, and kindred lines.	12-31-1941	3,341.63	45,108.37	6,082.26	2,657.14	777.44
Chain Furniture Shops, Inc., 230 West 125th St., New York.	Retail installment furniture.	12-31-1940 12-31-1941 12-31-1942	10,614.54 12,199.60 47,604.13	18,908.43 17,422.40 215,830.28	1,152.53 1,202.96 60,552.61	288.13 3,247.99 25,890.44	None 1,912.70 None
Chatham Properties, Inc., 60 East 42d St., New York.	Real estate.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	58,770.53 58,770.53 58,770.53 58,770.53 58,770.53	288,945.56 288,945.56 204,653.88 288,945.56 288,945.56	90,905.60 90,905.60 90,905.60 90,905.60 90,905.60	46,070.72 71,850.78 81,815.94 86,361.27 86,361.27	14,281.92 36,362.64 36,362.64 36,362.64 36,362.65
Concord Watch Co., Inc., 10 West 47th St., New York.	Wholesalers—Watches.	1-31-1942 ² 1-31-1943 1-31-1944 1-31-1945	10,703.47 11,199.03 11,224.84 11,567.39	25,385.48 15,022.06 15,496.25 15,123.79	3,334.13 2,838.57 2,812.76 2,440.21	1,166.94 2,554.71 2,544.38 2,318.20	288.39 762.88 707.66 None
Continental Carbon Co., 295 Madison Ave., New York.	Manufacturers of carbon black.	12-31-1940 12-31-1941	88,796.99 100,328.88	171,197.48 139,302.36	36,906.54 47,819.05	7,578.84 1,617.18	None 501.32
Cosmos Dental Products, Inc., 19 East 44th St., New York.	Manufacture of denture base material.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	99,876.75 20,053.77 20,053.77 20,033.17	18,873.25 24,654.85 24,654.85 24,654.45	15,021.54 13,861.02 13,861.02 13,861.62	11,082.81 12,474.92 6,039.97 13,168.54	6,256.12 7,346.34 3,369.67 7,346.66
Mark Cross Co., 655 5th Ave., New York.	Wholesalers and retailers of leather goods.	1-31-1941 ¹ 1-31-1942 ² 1-31-1943 1-31-1944	38,962.39 40,091.46 39,150.74 29,634.80	151,097.61 149,908.54 97,547.93 37,330.72	None 2,658.54 3,599.26 27,689.35	112.31 2,977.87 6,301.34 7,642.79	None 923.14 3,719.79 None
Diana Stores Corp., 320 West 40th St., New York.	Chain of ladies ready-to-wear stores.	7-31-1941 7-31-1942	29,634.80 40,620.67	103,395.02 45,642.13	48,808.71 7,630.46	25,877.87 3,473.04	8,629.32 1,070.65
Durham Co., Inc., The, 17 West 60th St., New York.	Distributors of automotive electric parts.	12-31-1941	25,877.76	45,642.13	7,630.46	3,473.04	1,070.65
Duven Bros., Inc., 720 5th Ave., New York.	Art dealers.	4-30-1941	51,578.69	1,621,515.09	13,804.54	5,621.82	None
Empire City Racing Association, 350 5th Ave., New York.	Operation of race track.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	130,022.71 140,886.80 154,956.04 165,842.54	220,326.44 364,496.75 350,427.51 339,541.00	20,204.28 50,915.13 36,845.89 25,959.39	9,709.95 25,457.56 33,709.52 15,302.11	None 7,891.85 14,082.00 10,383.75
Evergrand Fabrics Corp., 1412 Broadway, New York.	Textile converters.	10-14-1941 to 8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	3,706.59 9,110.19 14,301.36 17,411.43 20,426.54 3,873.54	67,543.41 62,139.81 56,838.64 53,838.57 50,823.46 5,580.46	67,543.41 72,312.46 56,838.64 53,838.57 50,823.46 519.33	14,027.19 72,312.46 48,455.49 51,146.64 11,617.53 181.77	6,090.49 36,980.23 25,740.09 24,471.95 8,311.28 44.25
Excelsior Paper Specialties Co., Inc., 2001 Tonnelle Ave., North Bergen, N. J.	Manufacturer of paper specialties.	12-31-1941 12-31-1943 12-31-1944 12-31-1945	4,260.64 4,260.64 4,260.64 4,260.64	5,193.36 5,193.36 5,193.36 5,193.76	132.23 132.23 132.23 132.23	119.01 125.63 125.63 125.63	35.71 35.70 35.71 35.71
P. Feiner & Sons, Inc., 522 West 45th St., New York.	Sheet-metal contractors.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,236.80 5,851.45 6,088.05 8,426.88	27,398.20 25,783.55 24,646.95 23,208.12	6,450.70 4,836.05 3,099.45 2,200.62	9,088.28 4,497.86 5,385.00 3,844.98	2,996.49 1,841.11 1,544.23 1,106.53
Fisher-Beer Co., Inc., 212 5th Ave., New York.	General merchandise—5c to \$1 stores.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	60,603.93 60,603.93 60,603.93 60,603.93	26,629.82 26,629.82 26,629.82 26,629.82	13,005.32 13,005.32 13,005.32 13,005.32	11,897.51 27,759.95 12,925.05 73.50	11,897.51 11,688.40 8,442.13 None
Freitag Manufacturing Co., Inc., 1333 Broadway, New York City.	Infants' wear.	11-30-1941 11-30-1942	20,089.29 23,537.81	40,955.63 60,736.13	293.96 1,615.77	73.50 1,031.86	None 489.92
French Velling Corp., 132 W. 21st St., New York City.	Manufacturing hairnets.	12-31-1943 12-31-1944 12-31-1945	2,655.21 3,466.22 4,463.32	15,896.95 15,055.94 1,825.36	3,033.47 2,822.44 1,825.36	3,270.13 2,681.32 1,754.09	981.05 762.06 492.86
Front-White Paper Mills, Inc., 303 5th Ave., New York City.	Paper mill.	12-31-1941 12-31-1945	6,301.46 11,967.93	26,936.17 2,709.40	4,400.46 2,709.40	1,560.13 2,573.93	388.97 785.72
Fulton Building Co., Inc., 152 W. 42d St., New York City.	Real-estate operator.	12-31-1945	12,109.24	24,145.99	24,145.99	22,938.69	12,103.59
Glucksterns' Restaurant, Inc., 157 W. 49th St., New York.	Restaurant.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,761.47 2,768.46 4,941.62 6,400.47	29,830.85 28,823.80 26,530.70 25,191.83	6,681.67 6,674.68 3,501.52 2,042.67	6,013.50 4,855.33 3,326.45 1,262.09	1,894.05 1,532.15 945.49 367.23
The Haire Publishing Co., Inc., care of J. K. Lasser & Co., 1440 Broadway, New York.	Publishing.	12-31-1943 12-31-1944	24,612.26 26,530.53	15,190.11 13,161.84	6,849.09 7,910.82	39,087.84 7,515.32	19,083.56 4,192.75
Peggie Hale, Inc., 461 8th Ave., New York.	Retail chain stores.	8-31-1941 8-31-1942	25,011.85 20,288.82	68,606.23 67,310.64	12,175.79 25,210.79	10,552.06 14,019.71	None 5,189.13
Howe Folding Furniture, Inc., 1 Park Ave., New York.	Wholesale trading—Furniture.	12-31-1941 12-31-1942 12-31-1945	7,286.87 7,678.36 9,122.40	35,463.13 35,071.64 6,227.77	7,063.30 6,671.81 6,227.77	2,668.25 11,193.87 4,966.38	1,174.04 3,488.32 1,498.50

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
Roger Kent, Inc., 17 East 45th St., New York City.	Retail men's clothing.....	12-31-1943 12-31-1944 12-31-1945 9-30-1946	\$75,739.64 75,739.64 75,739.64 28,489.51	\$111,305.77 111,305.77 111,305.77 322,934.19	\$8,165.66 8,165.66 8,165.66 330,212.78	\$7,349.10 7,757.37 7,757.37 25,869.28	\$3,266.26 3,266.27 3,266.27 11,759.41
Kudner Agency, Inc., 610 6th Ave., New York.	Advertising agency.....	12-31-1945	13,629.05	25,625.61	11,660.61	12,555.40	6,675.56
Lamar Slide Fastener Corp., 120 East 16th St., New York.	Manufacturers of hook-and-eye tape.	12-31-1945					
E. P. Lawson Co., Inc., 426 West 33d St., New York.	Selling and servicing paper-cutting and binding machinery.	11-30-1942	20,408.00	None	None	3,095.09	1,468.71
Lily-Tulip Cup Corp., 122 East 42nd St., New York.	Manufacture and sale of nested paper cups, containers, and allied products.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	623,148.70 751,122.73 741,273.71 741,068.50 742,483.74 742,883.84	193,570.42 257,089.18 266,938.20 266,243.01 266,154.87 265,328.07	12,287.60 32,256.12 38,460.10 37,790.91 37,702.77 38,663.68	3,071.90 19,353.68 24,637.49 34,011.82 35,817.63 36,730.40	None 5,990.65 15,394.44 15,116.37 15,081.11 15,465.44
Little Miss English, Ltd., 1410 Broadway, New York.	Knitwear jobbers.....	5-31-1944 5-31-1945 5-31-1946 8-31-1941	3,664.11 3,660.24 3,820.38 20,471.32	11,086.14 6,390.07 6,435.93 5,488.30	6,592.20 6,590.07 6,435.93 650.00	6,085.21 5,783.14 3,584.73 237.50	1,785.94 1,831.38 1,021.83 None
Louisville Operating Co., Inc., 1540 Broadway, New York.	Theatrical.....	8-31-1941	20,471.32				
Lustberg, Nast & Co., Inc., 212 5th Ave., New York.	Manufacturers of men's shirts and jackets.	12-31-1943 12-31-1945	37,292.63 42,677.40	35,117.32 29,732.55	7,307.91 1,923.14	6,577.12 1,820.98	3,873.19 769.26
Lycoum Operating Corp., 149 West 45th St., New York.	Theater operation.....	9-30-1944 9-30-1946	3,587.48 3,100.30	30,122.49 30,699.68	6,951.01 7,438.19	6,825.46 1,781.09	1,973.03 508.92
F. A. MacChes, Inc., 9 East 38th St., New York.	Importers and jobbers of haberdashery and manufacturers' agents.	12-31-1941 12-31-1943	9,215.73 9,215.73	6,542.53 6,542.53	1,216.85 1,216.85	425.90 1,095.17	67.96 328.54
E. Machlett & Son, 220 East 23d St., New York.	Technical glass products.....	12-31-1941	3,581.72	20,127.41	1,915.06	766.03	377.06
Midwest Carbide Corp., 350 Fifth Ave., New York, N. Y. (and Keokuk, Iowa).	Manufacturer of calcium carbide.	12-31-1944 12-31-1945	173,292.93 173,292.93	35,137.71 35,137.71	12,463.17 12,463.17	29,080.02 11,840.01	6,670.55 4,985.27
National Blue Print Co., 110 West 32d St., New York.	Drawing materials and photo prints—blueprints.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,012.76 9,667.56 9,667.56 9,667.56 9,667.56	32,594.78 30,639.08 30,639.08 30,639.08 30,639.08	21,224.67 19,569.87 19,569.87 19,569.87 19,569.87	5,782.28 6,589.45 24,336.31 18,591.37 18,591.38	2,544.21 1,922.17 11,970.41 9,685.58 9,685.58
New England Woven Label Co., Inc., 3 West 29th St., New York.	Manufacturing woven fabric labels.	12-31-1945	5,172.46	1,538.62	1,538.62	1,461.69	415.42
New Jersey Pulverizing Co., 205 West 34th St., New York.	Mining & milling sand.....	12-31-1942 12-31-1943	115,262.44 102,414.20	None 12,848.24	None 12,848.24	3,563.70 11,563.42	1,567.20 5,139.30
The Nicely Corp., 22 East 40th St., N York.	Insulation.....	12-31-1942	31,060.60	101,325.70	3,810.60	3,429.60	2,019.65
Obrig Laboratories, Inc., 49 East 51st St., New York.	Manufacture of contact lenses.....	12-31-1941 12-31-1943 12-31-1945	337.76 1,071.67 5,350.11	111,182.74 111,520.50 106,170.39	7,725.35 7,725.35 4,267.67	1,678.90 12,179.12 2,638.98	248.16 3,675.73 750.03
Oppenheim & Baruch, Inc. (care of Paskus, Gordon & Hyman), 2 Rector St., New York.	Ladies, neckwear and accessories.	11-30-1941 11-30-1942	7,150.30 7,459.91	40,349.80 40,040.69	2,888.92 3,940.09	759.05 2,772.98	None 843.24
Paramount Pictures Theatre Corp. (formerly Netco Theatres Corp.), 1501 Broadway, New York.	Theater.....	12-31-1942	48,262.29	4,535.39	446.82	401.13	178.73
Park Belmont Corp., 1500 Broadway, New York.	Real estate.....	12-31-1941 12-31-1943 12-31-1944 8-31-1946	80.60 580.25 1,806.36 10,306.86	18,920.00 18,613.75 17,503.64 25,793.14	5,696.27 4,700.02 4,279.91 25,793.14	1,735.20 4,230.01 4,065.91 4,199.56	599.09 1,260.01 1,155.58 4,195.56
Parke-Bernet Galleries, Inc., 30 East 57th St., New York.	Public sales of art and literary properties.	12-31-1941	23,816.91	53,912.55	25,624.72	11,531.13	3,574.65
Picker-Linz Importers, Inc., 17 West 46th St., New York.	Importers and distributors of liquors.	12-31-1942	23,816.91	122,437.28	25,624.72	17,284.62	13,003.69
The Psychological Corp., 522 5th Ave., New York.	Professional services rendered to individuals and business organizations.	12-31-1942 12-31-1943 12-31-1944	7,718.74 7,716.28 7,710.37	4,014.48 4,016.94 4,013.78	567.33 560.79 566.63	510.60 512.81 538.30	153.18 153.84 152.99
Renart Sportswear Corp., 1410 Broadway, New York.	Manufacturers of knitwear.....	2-29-1944 2-28-1945 3-1-1945 to 1-31-1946	7,090.10 6,847.33 7,510.65	14,416.64 14,198.74 13,535.43	7,008.99 6,791.09 6,127.77	7,181.48 7,562.56 5,097.36	2,150.43 2,290.94 1,569.69
Riddell Petroleum Corp., 30 Rockefeller Plaza, New York.	Petroleum.....	12-31-1941 12-31-1943 12-31-1945 11-30-1944 11-30-1946	155,074.14 16,548.98 16,548.98 9,808.45 9,808.46	None 158,990.97 158,990.97 3,326.97 3,326.96	None 120,137.27 120,137.27 3,326.97 3,326.96	8,009.12 10,937.14 43,967.75 3,146.55 268.43	2,482.83 5,477.22 21,491.42 965.66 82.35
Rochline Fabrics, Inc., 1410 Broadway, New York.	Textile converters.....	12-31-1944 12-31-1946	2,320.91 4,919.39	10,477.18 11,818.58	3,979.73 3,290.75	288.24 1,256.73	None 514.18
Sun Aqua Shower-Curtains, Inc., 44 West 28th St., New York.	Manufacturers of shower curtains and drapes.	12-31-1941	27,310.05	None	None	3,641.60	942.86
Sanitary Automatic Candy Corp., 45 West 36th St., New York.	Candy vending in motion picture theaters and places of amusement by stands and wooden machines.	12-31-1942 12-31-1943 12-31-1944	27,361.45 33,765.05 27,360.50	34,388.51 28,094.88 34,499.43	39,297.66 32,894.10 39,298.65	35,367.90 19,021.70 7,130.06	17,354.92 9,382.24 3,977.84
Saunders Realty Corp., 1270 6th Ave., New York.	Operating motion picture theaters.	12-31-1945	12,158.58	9,370.92	9,370.92	8,902.37	4,284.65
Scully Walton Oxygen Therapy Service, Inc., 258 West 69th St., New York.	Rental oxygen service.....	12-31-1940 12-31-1941 12-31-1942	6,088.21 7,013.00 7,013.00	5,241.83 6,854.08 6,854.08	2,662.95 3,582.82 3,582.82	665.74 1,156.58 2,413.25	None 266.01 688.38
Select Sportswear, Inc., 1384 Broadway, New York.	Manufacturers of sportswear.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	14,037.38 14,257.28 14,037.38 4,036.17	14,299.07 14,299.17 104,712.62 30,865.83	7,131.47 7,131.47 7,131.47 1,889.20	2,496.00 6,418.41 6,418.33 1,601.75	1,086.24 2,329.42 2,329.39 480.52
Sheridan & Duncan, Inc., 471 11th Ave., New York.	Trucking.....	12-31-1944 5-31-1944	5,183.85 4,104.46	29,736.16 8,844.63	239.52 1,887.96	835.64 1,738.36	237.49 609.76
Showmen's Trade Review, Inc., 1501 Broadway, New York.	Publishers of trade paper.....	12-31-1944 12-31-1945	1,429.91 1,429.91	8,308.53 8,308.53	837.93 837.93	796.04 796.03	226.24 226.27
Super Market Publishing Co., Inc., 45 West 45th St., New York.	Manufacturer of paper bags.....	9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	153,022.00 169,076.07 169,076.07 169,076.07 169,076.07	44,753.00 42,017.93 42,017.93 42,017.93 42,017.93	34,731.43 18,677.36 18,677.36 18,677.36 18,677.36	22,166.26 16,809.62 17,508.74 17,743.50 4,472.33	7,930.80 7,470.94 7,470.94 7,470.94 1,883.07

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Third District of New York—Continued</i>							
Trans-Lux Washington Corp., 1270 6th Ave., New York.	Operating motion-picture theater and real-estate operations.	12-31-1945	\$55,937.04	None	None	\$1,441.72	\$894.34
Trenton-New Brunswick Theatres Co., 1270 6th Ave., New York.	Theatrical.....	12-31-1941	113,594.84	\$31,354.50	\$3,870.62	1,548.26	479.95
Troub & Oppenheimer, Inc., 32 East 31st St., New York.	Manufacturing ladies apparel.....	12-31-1941	3,422.49	7,138.44	4,796.18	1,747.12	401.83
		12-31-1942	4,438.52	8,287.87	3,780.15	3,709.92	1,127.98
		12-31-1943	4,925.55	7,800.84	3,263.12	3,144.05	943.21
		12-31-1944	5,746.11	6,980.28	2,472.56	2,082.34	733.93
		12-31-1945	6,464.68	6,261.71	1,753.99	1,724.73	490.18
United States Plywood Corp., 55 West 44th St., New York.	Manufacture and sale of plywood.....	4-30-1941	530,748.86	294,058.10	109,463.05	40,325.41	None
		4-30-1942	640,954.84	857,462.94	286,196.06	171,717.64	53,232.47
		4-30-1943	602,731.32	923,025.55	286,196.06	257,576.45	114,478.42
		4-30-1944	776,100.85	931,990.68	286,196.06	262,308.07	114,478.76
		6-30-1941	153,530.34	75,860.66	68,751.04	3,977.32	None
Waupee Mills, Inc., 469 7th Ave., New York.	Weaving rayons.....	11-30-1945	4,106.14	22,493.86	9,054.33	8,691.62	2,507.89
Waybro Theatre Corp., 1555 Broadway, New York.	Motion-picture theater.....	11-30-1946	5,056.09	21,543.91	8,104.38	633.89	191.21
Weiss & Biheller, Inc., 684 Broadway, New York.	Glass products and hardware.....	12-31-1941	1,474.82	15,707.96	1,900.75	665.26	153.02
Westchester Racing Association, 290 Park Ave. New York	Operation of race course.....	12-31-1940	147,748.63	199,343.61	47,241.69	29,435.51	None
		12-31-1941	152,174.77	264,888.32	109,616.49	71,203.80	22,073.17
		12-31-1942	161,416.41	255,646.69	109,374.85	75,503.03	42,364.21
		12-31-1943	172,296.46	237,796.64	82,494.80	70,724.91	34,725.14
Williamsport Textile Corp., 1627 Memorial Ave., Williamsport, Pa.	Commission weavers.....	12-31-1940	11,276.95	14,558.54	4,167.01	1,055.08	None
		12-31-1941	13,029.88	46,828.19	6,239.89	3,356.27	992.59
Woman's Day, Inc. (Formerly: Stores Publishing Co., Inc.), 420 Lexington Ave., New York.	Publishing.....	2-28-1942	800.00	253,518.80	109,641.28	24,929.61	7,725.39
		2-28-1943	2,831.10	253,487.78	107,610.18	109,132.25	53,558.92
		2-29-1944	3,221.67	353,097.21	107,119.61	97,128.54	49,390.15
Yachting Publishing Corp., 200 East 42d St., New York.	do.....	12-31-1943	11,913.64	4,999.49	4,999.49	13,498.63	7,949.18
		12-31-1944	11,913.13	4,999.49	4,999.49	4,336.08	1,974.14
<i>Fourteenth District of New York</i>							
Albany Corrugated Container Corp., Cohoes.	Manufacturing corrugated shipping containers and products.	12-31-1945	18,341.39	4,939.92	4,717.13	4,481.29	2,500.08
Aromatic Products, Inc., care of M. Kutner, 271 North Ave., New Rochelle.	Manufacturing essential oils and aromatic chemicals.	12-31-1941	6,157.69	41,242.31	8,186.45	3,310.54	1,456.64
		12-31-1942	6,879.34	40,620.66	8,513.26	7,662.03	2,308.76
		12-31-1943	7,300.89	40,199.11	9,049.65	8,144.69	2,470.41
		12-31-1944	6,896.92	111,883.08	9,483.62	9,009.44	3,011.72
		12-31-1945	7,251.09	111,498.91	9,099.45	8,644.58	2,907.81
Barelay Manufacturing Co., Inc., 585 Gerard Ave., Bronx, New York.	Manufacturer of tileboard.....	12-31-1940	5,605.81	65,778.85	2,864.90	716.22	None
		12-31-1941	6,912.11	64,472.55	2,676.50	1,070.60	331.88
		12-31-1942	6,505.21	64,879.45	3,083.49	2,847.59	854.25
		12-31-1943	7,020.95	63,463.71	1,667.66	1,803.00	540.89
		12-31-1944	7,627.52	63,767.14	1,961.09	2,055.47	684.18
C. J. Drishane Co., Inc., 28 Main St., Ossining.	Wholesale frosted foods, general foods.	12-31-1944	12,195.00	10,691.00	None	3,356.65	991.55
Fonda Glove Lining Co., Cayadutta St., Fonda.	Manufacturers of knitted fabrics..	12-31-1945	15,330.83	7,555.17	None	1,115.54	340.53
S & H Grossinger, Inc., Ferndale.	Hotel.....	4-30-1942	17,142.92	21,281.65	10,642.82	3,725.00	1,630.00
		4-30-1943	17,142.92	21,281.65	10,642.82	8,729.44	4,954.99
A. B. Huested & Co., Inc., 144 State St., Albany.	Retail drug stores.....	12-31-1943	7,879.41	7,389.30	1,296.64	1,007.14	509.14
		12-31-1944	7,879.41	7,389.30	1,296.64	1,231.81	350.09
		12-31-1945	7,879.41	7,389.29	1,296.64	1,231.81	350.10
Interstate Bag Co., Coldenham Rd., Walden.	Manufacturers of paper bags.....	12-31-1944	15,941.22	21,433.07	6,548.30	6,220.89	2,470.59
		12-31-1945	17,117.64	20,256.65	5,371.88	5,103.29	2,847.10
Kingsboro Silk Mills, Inc., 817 Broad St., Chattanooga, Tenn.	Warp knit textiles and underwear.	12-31-1941	30,305.16	134,295.16	58,334.04	34,578.00	10,719.18
		12-31-1942	32,911.82	150,463.83	65,838.74	59,254.86	27,906.96
		12-31-1943	32,911.82	150,721.48	69,208.72	48,764.08	23,254.96
		12-31-1944	26,436.79	153,176.51	65,963.75	49,835.14	27,263.50
		12-31-1945	40,096.30	148,037.00	61,424.24	62,079.40	24,933.40
Kulka Electric Manufacturing Co., Inc., 30 South St., Mount Vernon.	Manufacturers of electrical wiring devices.	12-31-1941	1,174.00	46,465.38	8,326.00	2,962.88	681.47
		12-31-1942	2,897.87	45,342.95	7,342.95	6,608.65	1,982.59
		12-31-1943	3,415.18	44,884.82	6,884.82	6,190.34	1,838.90
		12-31-1944	4,691.01	43,608.99	5,608.99	5,644.11	1,610.12
Rondout Shipyard Corp., 590 Abiel St., Kingston.	Construction and repair of water craft.	11-30-1942	3,184.01	15,710.23	3,485.06	2,388.99	674.70
		11-30-1943	3,893.30	15,033.94	2,808.77	5,294.85	1,588.46
Walker Vitamin Products, Inc., 17 South Columbus Ave., Mount Vernon.	Manufacture and sale of pharmaceuticals.	12-31-1941	3,431.94	26,255.77	6,068.06	2,888.32	66.31
		12-31-1942	6,140.55	23,547.16	7,159.45	2,494.07	748.52
		12-31-1943	5,913.54	23,774.17	7,389.46	6,088.63	1,994.35
		12-31-1944	7,074.14	22,612.97	6,225.86	3,781.64	1,746.99
		12-31-1945	9,097.49	20,700.29	4,512.58	4,185.22	1,257.68
<i>Twenty-first District of New York</i>							
Aerofin Corp., 410 South Geddes St., Syracuse.	Sale of heating and cooling apparatus.	12-31-1940	113,937.47	115,893.01	41,862.53	13,319.77	None
		12-31-1941	125,951.32	135,295.18	54,048.48	27,113.10	8,405.07
		12-31-1942	155,742.08	131,862.06	34,257.92	30,832.13	13,703.17
		12-31-1943	155,742.08	115,604.62	34,257.92	30,832.13	13,703.17
		12-31-1944	155,742.08	115,604.62	34,257.92	30,834.91	13,702.77
		12-31-1945	155,742.08	115,604.61	34,257.91	32,845.01	13,703.17
Babson Bros. Co. of New York, 842 West Belden Ave., Syracuse.	Wholesale and retail farm equipment sales.	11-30-1944	16,161.29	187,389.82	1,108.36	1,994.03	1,074.56
		11-30-1945	16,589.89	679.76	679.76	1,120.77	635.26
Dinberg Glove Corp., 215 Gilbert St., Ogdensburg.	Manufacture and sale of leather gloves and mittens.	12-31-1942	2,444.30	3,332.86	215.70	1,154.28	346.18
The Herald Co., 220 Herald Pl., Syracuse.	Newspaper publishing.....	12-31-1940	263,765.75	None	47,873.70	24,068.80	None
		12-31-1941	129,479.62	269,906.64	239,357.88	143,626.44	44,524.19
		12-31-1942	146,118.81	233,296.45	222,718.69	223,460.65	99,166.34
		12-31-1943	155,654.87	243,739.39	213,182.63	201,689.80	92,692.66
		21-31-1944	166,980.02	338,688.67	201,857.48	117,066.70	84,759.63
Hunter Fan & Ventilating Co., Inc., Post Office Drawer 2858, Memphis, Tenn. (Formerly South 4th St., Fulton, N. Y.)	Manufacture of electric fans.....	9-30-1941	47,357.62	40,767.12	5,558.84	2,881.44	None
		9-30-1942	50,316.39	59,196.65	21,386.14	14,004.69	5,104.11
		9-30-1943	47,374.19	67,871.12	24,338.34	22,704.01	10,090.66
		9-30-1944	53,405.05	61,840.26	18,297.48	9,744.65	6,705.84
Inland Supply, Inc., 109 Plum St., Syracuse.	Wholesale plumbing, heating, and sheet-metal supplies.	12-31-1941	2,655.58	16,344.42	2,094.42	733.05	168.69
		12-31-1942	4,252.37	1,542.63	1,542.63	1,419.44	425.84

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-eighth District of New York</i>							
Battenfeld Grease & Oil Corp. of New York, Box 144, North Tonawanda.	Manufacturer of lubricants.....	12-31-1943	\$2,508.07	\$11,651.93	\$2,946.13	\$2,651.52	\$795.45
Durex Plastics & Chemicals, Inc., Walek Rd., North Tonawanda.	Manufacturer of phenolic plastics and chemicals.	12-31-1943	401,704.96	305,041.92	291,608.85	262,447.96	116,643.53
		12-31-1944	360,244.54	305,041.92	291,608.85	242,937.49	116,643.53
		12-31-1945	509,998.30	287,305.13	287,305.13	250,034.58	125,959.29
Hallman's Central Chevrolet Co., Inc. (formerly Central Chevrolet Corp.), 200 East Ave., Rochester.	Automobile sales and service.....	12-31-1944	11,429.83	8,895.28	2,820.17	2,679.16	817.85
		12-31-1945	11,429.83	8,895.28	2,820.17	2,679.16	817.85
Hewitt-Robins, Inc. (formerly Hewitt Rubber Corp.), 280 Kensington Ave., Buffalo.	Manufacturer of industrial rubber goods.	12-31-1944	322,235.79	154,404.97	53,085.65	106,592.74	44,968.52
		12-31-1945	383,439.73	123,201.03	56,095.66	53,281.37	22,434.26
James Broadcasting Co., Inc., Hotel Jamestown Bldg., Jamestown.	Radio broadcasting.....	12-31-1941	3,072.57	8,993.10	3,339.93	1,168.95	268.87
		12-31-1942	3,102.17	8,873.50	4,170.33	3,753.50	1,125.99
		12-31-1943	3,518.44	8,547.23	3,844.06	3,459.06	1,057.91
		12-31-1944	4,280.45	7,785.22	3,081.62	2,927.23	832.04
		12-31-1945	5,227.47	6,838.20	2,135.03	2,028.28	576.46
Keystone Chromium Corp., 1095 Niagara St., Buffalo.	Electroplating.....	2-28-1941	7,421.95	7,385.43	1,090.70	274.18	None
		2-28-1942	8,748.60	27,162.69	1,785.95	803.68	249.14
Louis Restaurant, Inc., 103-107 Falls St., Niagara Falls.	Restaurant.....	12-31-1944	3,820.71	2,906.64	2,906.64	1,136.32	784.80
		12-31-1945	4,610.12	2,147.23	2,147.23	2,039.87	579.76
Mandeville & King Co., 1040 University Ave., Rochester.	Wholesale flower and vegetable seeds.	5-31-1943	60,515.52	44,733.83	5,584.48	5,386.03	2,393.81
		5-31-1944	60,515.52	44,733.83	5,584.48	5,510.77	2,393.80
		5-31-1945	59,915.52	45,333.83	5,584.48	6,255.25	2,633.80
Mendleson Furniture Galleries, Inc., 1802 Main St., Niagara Falls.	Installment furniture.....	10-31-1943	4,159.86	24,340.14	2,727.64	2,454.87	736.46
Rathbun Molding Corp., 290 Rochester St., Salamanca.	Plastic molding.....	7-31-1942	9,887.07	29,030.92	5,763.23	2,550.02	1,061.44
		7-31-1944	12,358.83	26,559.16	3,261.47	10,588.61	5,947.32
Rochester Brewing Co., Inc., 770 Emerson St., Rochester.	Brewers of ale and beer.....	6-30-1942	145,258.92	80,849.18	8,641.08	3,888.48	1,305.42
Silver Creek Preserving Corp., 287 Central Ave., Silver Creek.	Preserving vegetables.....	5-31-1942	9,497.27	10,351.64	2,988.58	3,223.67	1,418.42
		5-31-1943	15,485.27	4,363.64	None	620.21	365.24
<i>North Carolina</i>							
Akers Motor Lines, Inc., Gastonia.	Motor freight lines.....	12-31-1941	29,938.74	51,741.26	14,874.02	5,861.19	1,816.96
		12-31-1942	31,671.67	41,776.98	14,563.01	13,106.71	5,825.20
Alexander Manufacturing Co., Forest City.	Manufacturing of sheeting.....	9-30-1941	87,424.42	7,482.81	1,554.25	544.03	None
		9-30-1942	92,446.90	9,201.77	2,251.85	1,352.97	488.11
Amesboro Enka Corp., Enka.	Rayon yarn manufacturer.....	12-31-1940	2,290,012.22	800,986.94	234,040.54	116,803.64	None
Asheboro Hosiery Mills, Inc., Asheboro.	Hosiery manufacturer.....	12-31-1941	41,544.03	168,452.28	None	692.28	None
		12-31-1942	41,902.17	299,336.52	19,263.91	8,698.76	2,687.31
		12-31-1943	59,140.71	190,072.61	17,990.23	14,855.03	7,486.23
		12-31-1944	44,448.18	204,765.14	14,692.53	13,223.27	5,946.90
		12-31-1945	40,575.25	202,858.05	12,765.44	12,127.17	5,105.18
Belmont Throwing Corp., Belmont.	Throwing plant.....	5-31-1941	53,200.25	190,013.07	5,940.46	5,643.43	2,376.18
		5-31-1942	13,721.05	26,291.05	14,681.89	1,509.18	None
		5-31-1943	18,577.70	32,160.19	15,028.52	4,324.53	1,902.97
		5-31-1944	18,941.63	32,163.57	15,324.39	14,906.10	8,324.03
		5-31-1945	17,488.66	33,616.54	16,777.35	10,421.44	8,728.45
Burlington Dyeing & Finishing Co., transferer, Burlington Mills Corp., transferer, Greensboro.	Textile dyeing and finishing.....	9-30-1942	30,024.46	69,970.64	9,111.14	5,974.78	2,831.19
		9-30-1943	38,655.58	61,339.47	30,717.36	27,645.82	13,111.72
		9-30-1944	38,655.58	61,339.47	30,717.36	28,795.44	12,286.05
		9-30-1945	38,655.58	61,339.47	30,717.36	28,443.66	12,344.72
		9-30-1946	39,906.61	60,089.49	29,467.33	7,069.48	2,981.56
Caldwell Furniture Co., Lenoir.	Furniture manufacturing.....	12-31-1940	60,013.63	121,931.21	10,549.43	3,692.29	None
		1-1-1941 to 11-30-1941	74,171.65	107,773.19	11,880.85	10,341.61	3,515.92
		11-30-1942	74,171.65	107,773.19	11,880.85	7,532.50	3,062.47
		11-30-1944	74,171.65	107,773.19	11,880.85	7,599.87	3,221.14
Carolina Mirror Corp., North Wilkesboro.	Mirror manufacturing.....	11-30-1941	16,200.12	28,808.44	1,825.56	638.94	None
		11-30-1942	19,361.32	28,016.07	2,621.21	1,597.85	623.77
		11-30-1943	18,461.32	28,916.07	2,621.21	2,359.09	1,019.96
		11-30-1944	18,161.32	29,216.07	2,621.21	2,479.64	1,351.87
Carter Fabrics Corp., Greensboro.	Manufacturers of rayon fabrics.....	9-30-1941	205,581.94	688,370.46	98,703.06	44,416.37	None
		9-30-1942	220,235.05	699,154.40	141,164.95	53,568.58	33,871.07
		9-30-1943	250,235.05	752,593.64	141,164.95	127,048.46	56,455.98
		9-30-1944	250,235.05	752,593.64	141,164.95	129,448.47	56,455.98
		9-30-1945	239,948.75	763,179.64	151,751.25	92,427.12	60,730.50
Caswell Knitting Mills, Inc., Yanceyville.	Manufacturing hosiery.....	12-31-1942	11,103.35	36,988.51	15,541.93	11,654.05	4,023.99
		12-31-1943	10,101.36	37,930.50	11,300.69	11,234.35	3,834.85
		12-31-1944	10,752.24	37,339.62	10,649.81	10,776.62	4,820.20
		12-31-1945	12,641.83	35,450.03	8,700.22	9,180.28	4,393.57
Chatham Manufacturing Co., Elkin.	Blanket manufacturer.....	12-31-1945	424,447.28	182,439.06	182,439.06	196,066.75	82,807.07
Cleveland Cloth Mills Co., care of Carter Fabrics, Inc., Greensboro.	Cloth manufacturer.....	12-31-1941	119,462.98	321,472.76	34,848.35	28,210.26	8,743.19
		12-31-1942	127,647.65	313,268.09	41,406.81	43,395.36	10,280.83
		12-31-1943	138,136.17	302,769.57	27,132.94	26,040.33	11,576.15
		12-31-1944	155,253.03	274,894.71	3,013.43	12,447.27	5,240.95
Corrimer Mills Co., Landis.	Combed cotton yarn mill.....	4-30-1941	55,834.13	43,938.71	1,332.12	399.64	None
		4-30-1942	61,611.20	72,777.87	7,263.80	3,631.90	1,125.88
		4-30-1944	61,611.20	33,123.00	7,213.80	6,254.60	2,955.52
		4-30-1945	61,611.20	33,173.00	7,263.80	6,900.61	2,965.82
		4-30-1946	61,611.20	33,173.00	7,263.80	4,631.92	1,950.28
Dillard Paper Co., Greensboro.	Wholesale paper and paper products.	12-31-1941	29,430.63	29,467.32	7,807.97	3,513.58	1,089.21
		12-31-1942	29,430.63	29,467.32	7,807.97	7,027.17	3,800.68
		12-31-1943	40,053.75	29,467.32	7,807.97	7,027.18	3,736.54
		12-31-1945	41,314.17	23,441.44	7,015.83	6,665.04	2,866.33
Ecusta Paper Corp., Pisgah Forest.	Manufacturer of cigarette paper.	12-31-1944	585,507.21	808,632.79	808,632.79	521,232.57	373,696.45
		12-31-1945	608,888.88	785,261.12	785,261.12	552,861.18	356,616.97
The Fogleman Jefferies Corp., Burlington.	Hosiery distributors.....	6-30-1942	6,131.70	88,329.97	6,813.75	1,654.44	1,853.44
		6-30-1943	6,584.71	57,876.96	6,813.75	6,132.37	1,889.71
		6-30-1945	8,483.32	58,033.35	6,965.76	6,526.39	1,947.24
		6-30-1946	8,483.32	56,618.67	6,965.76	2,361.19	1,052.09
The Granite Falls Manufacturing Co., Hickory.	Twine and yarn.....	12-31-1940	82,705.07	110,002.33	31,057.91	12,423.17	None
		12-31-1941	101,738.64	121,381.96	28,000.00	22,800.00	7,608.01

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>North Carolina—Continued</i>							
Rayson Full Fashioned Hosiery Mills, Inc., transferor, Burlington Mills Corp., transferee, Greensboro.	Hosiery manufacturer.....	1-1-1941 to 9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	\$11,668.09 13,903.17 22,965.33 25,250.32 19,733.37 25,491.64	\$140,208.82 137,973.74 128,881.58 126,626.59 132,143.54 122,383.27	\$43,010.11 61,009.08 51,916.92 49,661.93 55,178.88 45,420.61	\$10,267.59 33,723.64 46,632.81 38,204.67 43,733.89 9,003.08	\$3,182.95 14,464.45 24,082.19 22,239.76 25,864.46 5,415.38
James Dye and Finishing Co., Burton St., Winston-Salem.	Dyeing and finishing.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	99,751.56 99,751.56 99,751.56 99,751.02 99,745.56	141,002.31 141,002.31 141,002.31 141,002.85 141,008.31	12,443.44 12,443.44 12,443.44 12,443.44 12,443.44	8,286.81 11,199.09 11,199.09 11,821.27 11,821.27	2,568.92 4,977.38 4,977.38 4,977.38 4,977.37
Watch Full Fashioned Hosiery Co., Gastonia.	Hosiery manufacturer.....	12-31-1943 12-31-1944 12-31-1945	51,193.90 51,193.90 51,193.90	21,078.38 21,078.38 21,078.38	13,717.64 13,717.64 13,717.64	12,345.88 11,341.77 13,031.76	5,487.06 4,775.49 5,487.06
Ivey's, Inc., Asheville.	Department store.....	1-31-1942 1-31-1943 1-31-1944	16,485.05 17,951.64 17,140.33	65,670.81 64,194.22 65,615.53	13,506.96 12,030.37 12,851.68	5,747.87 11,509.50 7,560.81	1,781.84 6,106.69 6,183.36
Jordan Spinning Co., Cedar Falls.	Manufacturers of cotton yarn.....	1-31-1943 1-31-1944	15,225.22 18,136.27	74,530.58 71,609.53	9,256.28 6,345.23	8,936.24 6,240.05	3,982.44 3,126.45
Kerr Bleaching & Finishing Works, Inc., Concord.	Dyers-finishers.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	99,928.92 99,928.92 99,928.92 99,928.92	143,258.22 68,152.08 68,052.08 143,258.22	22,431.94 22,431.94 22,431.94 22,431.94	12,675.24 20,188.75 20,188.75 21,310.34	3,929.33 8,972.78 8,972.78 8,972.78
W. Koury Co., Inc., 1001 South Elm St., Greensboro.	Manufacturers of pants and shirts.	11-30-1941 11-30-1942 11-30-1943 11-30-1944	3,403.00 5,688.07 6,946.47 8,669.02	43,415.99 50,799.65 52,885.21 51,864.03	5,084.35 4,960.92 4,041.15 3,019.02	1,337.50 3,242.39 3,712.41 2,856.18	None 1,145.73 1,113.73 846.33
Lance, Inc., 1300 South Blvd., Charlotte.	Manufacture peanut products and candies.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	114,294.81 131,569.49 131,569.49 131,569.49 131,569.49 131,546.14	178,646.84 161,372.16 161,372.16 31,075.66 31,075.66 31,075.67	13,266.44 23,963.01 23,963.01 23,963.01 23,963.01 23,963.02	3,979.93 11,096.51 13,701.87 21,593.71 22,793.36 22,793.36	718.92 9,597.21 9,597.21 9,597.21 9,597.21 9,597.21
Laughlin F. F. Hosiery Mills, Inc., Randleman.	Manufacturer and sale of hosiery.	4-30-1942 4-30-1943 4-30-1944	7,994.44 9,357.63 9,357.63	27,709.76 29,117.51 29,117.51	9,586.56 8,217.37 8,217.37	4,191.45 8,815.08 8,815.08	1,047.86 2,727.76 2,727.76
Laurinburg Plywood Corp., Laurinburg.	Plywood manufacturing.....	3-31-1941 3-31-1942 3-31-1943 3-31-1944 3-31-1945 3-31-1946	12,608.55 13,400.49 14,314.18 15,397.25 17,431.56 18,534.37	32,011.77 37,637.88 36,784.19 35,731.12 33,606.81 32,504.00	6,241.23 9,567.51 8,653.82 7,660.75 5,336.44 4,433.63	572.50 4,007.36 7,788.44 7,014.74 5,259.62 3,218.12	None 1,242.28 3,302.99 3,231.82 2,934.32 1,795.36
Mack's 5, 10, & 25¢ Stores, Sanford.	Retail variety merchandise.....	12-31-1941 12-31-1942 12-31-1943	24,318.86 24,318.86 25,348.62	16,548.77 18,847.28 28,760.34	10,898.70 11,828.03 11,731.56	4,300.26 10,645.23 10,558.41	1,333.09 6,298.86 6,217.73
McLean Trucking Co., 617 Woughtown St., Winston-Salem.	Franchise freight carrier.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945	3,292.09 7,226.41 9,267.12 12,617.43 17,851.67	68,167.62 60,941.21 58,990.59 56,597.26 52,541.61	11,481.37 9,949.22 7,908.51 5,605.27 1,549.62	3,262.32 4,677.82 9,413.68 2,876.62 4,010.41	None 2,058.23 2,867.61 4,763.69 2,237.38
Monroe Wholesale Grocery Co., Monroe.	Wholesale grocery.....	12-31-1942 12-31-1943	4,213.35 3,873.73	6,849.68 7,189.60	556.65 876.27	3,074.51 988.39	922.35 296.52
Mother & Daughter Stores, Inc., 302-312 North Liberty St., Winston-Salem.	Retail women's wear.....	1-31-1943 1-31-1944 1-31-1945	6,841.63 11,089.32 13,456.73	14,816.88 12,178.45 10,950.01	6,410.41 3,771.98 2,543.54	5,930.87 4,311.33 3,835.47	1,781.06 1,295.07 2,139.79
Mount Olive Pickle Co., Inc., Mount Olive.	Processing and packing pickles.....	4-30-1941 4-30-1942 4-30-1943 4-30-1944	10,061.50 12,767.52 13,406.00 14,179.76	18,342.18 24,820.93 24,176.63 23,492.87	3,029.90 2,735.35 2,090.95 1,317.19	907.47 1,510.80 2,379.86 1,505.58	None 718.59 462.19 854.10
The News and Observer Publishing Co., 114-116 West Martin St., Raleigh.	Publisher of daily morning paper.	12-31-1941 12-31-1942 12-31-1943	20,772.86 25,586.76 15,205.30	14,533.49 9,719.59 18,044.70	7,727.14 2,913.24 4,980.25	2,755.15 2,621.91 1,218.43	1,444.02 None None
North Carolina Broadcasting Co., Inc., O'Henry Hotel, Greensboro.	Broadcasting.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	17,766.77 17,766.67 94,812.74 94,812.74 94,812.74	15,483.23 15,483.33 114,861.74 114,861.74 114,861.74	6,849.75 6,849.85 9,687.29 9,687.29 9,687.29	2,397.42 6,164.86 8,718.54 9,202.90 9,202.89	1,054.86 3,094.41 3,874.90 3,874.90 3,874.90
Oconee Mills, Inc., Swannanoa.	Textile.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	94,812.74 94,812.74 94,812.74 94,812.74	114,861.74 114,861.74 114,861.74 114,861.74	9,687.29 9,687.29 9,687.29 9,687.29	17,436.47 8,718.54 9,202.90 9,202.89	3,874.90 3,874.90 3,874.90 3,874.90
Pepsi-Cola Bottling Co. of Winston-Salem, Inc., Winston-Salem.	Manufacturing of bottled soft drinks.	12-31-1940 12-31-1941 12-31-1942	61,472.87 76,250.18 76,250.18	98,800.00 114,751.14 114,751.14	17,092.13 17,324.82 17,324.82	4,556.70 7,796.17 15,892.34	None 2,419.94 6,929.92
Randleman Full-Fashioned Hosiery Mills, Inc., transferor, Burlington Mills Corp., transferee, Greensboro.	Hosiery manufacturer.....	1-1-1941 to 9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	14,515.03 15,742.13 24,628.76 26,774.73 30,946.50 36,925.79 47,949.08	95,018.58 93,791.48 85,504.85 82,758.88 78,587.11 72,007.82 27,697.09	47,025.97 61,794.97 53,508.34 50,762.37 46,590.60 40,611.31 3,394.60	14,378.64 34,403.23 46,323.96 31,222.96 30,114.74 5,433.58 848.65	4,457.38 14,657.98 24,406.76 22,287.00 19,813.19 4,195.25 None
The Randolph Mills, Inc., Franklin.	Manufactures cotton goods.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	58,528.94 58,528.94 58,515.17 58,515.17 58,515.17 58,515.17	30,559.26 30,559.26 30,573.03 30,573.03 30,573.03 30,573.03	4,139.76 4,139.76 4,153.53 4,153.53 4,153.53 4,153.53	1,862.80 3,725.78 3,738.17 3,945.85 3,945.85	677.50 1,655.90 1,661.41 1,661.41 1,661.41
Royal Oak Hosiery Mills, Inc., care of Burlington Mills Corp., Greensboro.	Hosiery manufacturer.....	1-1-1941 to 9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 9-30-1946	14,526.24 16,704.75 25,762.08 28,456.67 31,819.26 35,035.75 12,337.79	214,146.95 211,968.44 202,911.11 200,216.52 196,853.63 193,637.44 11,861.33	42,070.96 49,229.05 40,171.72 37,477.13 34,114.54 30,898.65 4,762.21	13,306.79 26,227.34 34,437.30 23,596.78 22,765.70 4,141.51 5,155.25	4,125.11 12,677.43 18,799.93 16,778.12 14,709.31 3,277.85 2,693.70
S & W Cafeteria of Raleigh, Inc., 116 West Trade St., Charlotte.	Cafeteria.....	12-31-1945	12,337.79	11,861.33	4,762.21	5,155.25	2,693.70

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>North Carolina—Continued</i>							
Salem Full-Fashioned Hosiery Mills, Inc., transferor, Burlington Mills Corp., transferee, Greensboro.	Hosiery manufacturers.....	12-31-1940 to 1-1-1941	\$10,823.21	\$102,052.38	\$8,198.64	\$2,315.49	None
		9-30-1941	14,189.03	139,429.59	61,210.67	19,023.15	\$5,897.17
		9-30-1942	15,687.19	137,931.43	70,227.96	39,737.03	16,776.12
		9-30-1943	24,292.30	129,326.32	61,622.85	52,790.54	27,595.55
		9-30-1944	27,449.47	126,169.15	58,465.68	38,032.16	25,288.56
		9-30-1945	23,708.09	129,910.53	62,207.06	41,511.13	27,982.64
		9-30-1946	36,363.96	117,254.66	49,551.19	7,464.48	5,005.91
Seven Point Hosiery, Inc., Burlington.....	Wholesale hosiery distributors.....	12-31-1945	4,162.60	7,606.08	470.28	446.76	126.98
Southern Webbing Mills, Inc., Greensboro.	Textile manufacturing.....	12-31-1941	24,218.61	23,831.50	13,200.33	8,163.83	2,592.79
		12-31-1942	25,464.36	22,293.98	11,954.38	10,780.52	6,348.53
		12-31-1943	25,726.20	22,032.34	11,092.74	10,523.47	6,107.16
		12-31-1944	25,841.08	24,431.07	11,577.86	10,998.97	6,136.26
		12-31-1945	26,334.33	23,937.82	11,084.61	8,218.58	4,585.10
Stowe Mills, Inc., McAdenville.....	Manufacturer of cotton yarn.....	3-31-1941	14,412.78	24,537.22	24,537.22	8,271.80	None
		3-31-1942	21,798.33	208,949.29	35,615.86	19,688.72	6,072.50
		3-31-1944	28,555.63	292,191.99	28,858.56	14,344.81	10,670.79
		3-31-1946	39,752.92	157,673.44	17,661.27	12,150.08	5,739.06
Superior Stone Co., Insurance Bldg., Raleigh.	Crushed stone and gravel producers.	12-31-1940	22,422.87	251,128.76	20,327.13	3,434.83	None
		12-31-1941	26,036.47	247,515.16	40,826.78	22,715.10	7,041.68
		12-31-1942	31,393.22	242,138.41	35,294.57	49,904.18	24,880.25
		12-31-1943	28,660.91	244,890.72	35,578.82	37,144.33	18,633.22
		12-31-1944	28,851.62	244,700.01	34,896.90	2,503.05	1,306.43
		12-31-1945	29,470.20	244,081.43	34,099.14	7,275.13	4,058.76
Town House Hosiery Mills, Inc., transferor, Burlington Mills Corp., transferee, Greensboro.	Hosiery manufacturers.....	1-1-1941 to 9-30-1941	14,063.72	167,861.39	74,099.13	21,578.42	6,689.31
		9-30-1942	15,611.31	196,314.00	72,551.54	41,265.28	17,332.81
		9-30-1943	24,183.33	157,741.98	63,979.52	56,490.45	28,714.95
		9-30-1944	27,161.30	154,704.01	61,001.55	47,061.44	26,531.15
		9-30-1945	22,102.83	139,822.48	66,060.02	50,582.68	29,908.88
		9-30-1946	32,584.96	149,340.35	55,577.89	10,077.00	6,338.09
W. M. F. D., Inc., Castle Hayne Rd., Wilmington.	Radio broadcasting.....	4-30-1942	255.70	8,674.47	1,445.55	507.95	116.83
		4-30-1943	791.41	8,243.76	1,069.84	968.86	272.66
		4-30-1944	960.77	8,074.40	840.48	506.36	151.91
		4-30-1945	1,024.74	8,010.43	776.51	737.69	209.66
		4-30-1946	1,362.10	7,673.07	439.15	280.03	79.29
WPTF Radio Co., Insurance Bldg., Raleigh.	do.....	12-31-1942	21,798.64	239,456.36	52,524.37	45,464.63	23,957.30
		12-31-1944	23,733.90	237,516.10	50,584.11	32,723.74	22,348.23
		12-31-1945	23,735.46	237,514.54	50,582.55	27,337.51	22,347.41
Wadesboro Full-Fashioned Hosiery Mills, Inc., transferor, Burlington Mills Corp., transferee, Greensboro.	Hosiery manufacturers.....	1-1-1941 to 9-30-1941	21,001.36	118,422.62	41,015.79	12,457.94	3,801.96
		9-30-1942	22,705.31	116,786.59	50,350.64	28,164.43	12,273.86
		9-30-1943	30,527.60	107,459.03	42,528.35	38,418.20	18,976.78
		9-30-1944	33,676.61	104,310.02	39,379.34	29,740.84	16,821.21
		9-30-1945	36,632.06	101,354.57	35,423.89	29,586.76	15,141.84
		9-30-1946	39,152.47	92,083.48	33,903.48	6,189.07	3,445.98
Wisteria Hosiery Mills, Inc. (formerly Gastonia Full-Fashioned Hosiery Mill, Inc.), Gastonia.	Manufacturers of full-fashioned hosiery.	12-31-1940 to 1-1-1941	15,894.79	28,276.42	12,610.91	1,939.34	None
		9-30-1941	16,634.14	20,065.42	18,777.11	6,251.70	2,641.97
		9-30-1942	17,792.16	252,511.36	17,619.09	10,310.82	4,183.90
		9-30-1944	23,766.16	226,537.36	11,645.09	8,859.95	6,171.88
		9-30-1945	25,910.61	224,392.91	9,500.64	9,025.60	5,035.35
<i>North Dakota</i>							
Bismarck Implement Co., 201 Main St., Bismarck.	Retail farm implements.....	10-31-1942	2,224.00	13,655.41	1,552.25	831.00	224.09
		10-31-1944	2,224.00	22,796.99	1,552.25	1,461.70	419.11
		10-31-1945	3,076.40	21,944.59	699.85	664.85	188.96
Minot Builders Supply Co., Minot.....	Wholesale building supplies.....	12-31-1943	25,555.80	62,921.08	10,069.20	9,062.28	5,336.67
		12-31-1944	25,555.80	62,921.08	10,069.20	9,565.74	5,336.68
		12-31-1945	25,555.80	62,921.08	10,069.20	9,565.74	5,336.68
<i>First District of Ohio</i>							
Adler & Childs, Inc., Main and 4th Sts., Dayton.	Department store.....	1-31-1942	48,996.16	21,477.89	9,639.19	4,819.60	1,494.63
Bonded Oil Co., 501 West High St., Springfield.	Filling stations.....	11-30-1946	28,289.98	16,275.65	13,573.70	3,172.54	1,335.81
Chakares Theaters, Inc., 195 Fountain Ave., Springfield.	Motion picture theater.....	8-31-1945	10,325.28	10,099.72	3,044.15	4,521.78	1,357.52
Cincinnati Stamping Co., 28-34 West McMicken Ave., Cincinnati.	Equipment rental.....	8-1-1940 to 12-31-1940	3,240.00	16,958.48	10,008.73	1,694.82	None
		12-31-1941	4,107.66	19,491.05	11,389.49	5,195.80	2,264.72
		12-31-1942	4,425.24	19,063.34	11,071.81	11,404.63	3,431.34
		12-31-1943	3,298.01	20,210.60	12,199.04	12,419.13	3,735.09
The Gardner-Richardson Co., Charles St., Middletown.	Manufacturers of paper board and cartons.	12-31-1941	556,351.14	1,251,498.86	114,000.00	68,400.00	21,204.03
		12-31-1942	574,860.12	1,231,059.38	133,491.02	120,141.92	53,399.41
		12-31-1943	562,022.60	1,231,059.38	133,491.02	240,283.84	106,792.84
		12-31-1944	547,134.12	1,231,059.38	133,491.02	126,816.47	55,396.42
		12-31-1945	19,863.64	28,474.62	9,407.54	8,466.78	5,141.42
		12-31-1944	19,863.64	28,474.62	9,407.54	8,937.16	5,174.15
		12-31-1942	8,816.45	36,283.95	9,153.85	9,359.82	5,511.59
		12-31-1943	8,147.75	36,952.65	9,822.45	10,372.72	5,747.06
		12-31-1944	8,943.17	36,157.23	9,027.13	3,930.59	3,309.60
		12-31-1945	9,399.77	35,700.63	8,570.53	3,599.75	3,180.32
Gullatt Cleaning & Laundry Co. of Cincinnati, Ohio, 3620 Reading Rd., Cincinnati.	Laundry and cleaning.....	1-31-1941	4,823.73	17,249.32	1,038.97	109.51	None
		1-31-1942	5,509.44	16,563.81	1,215.96	425.59	97.89
		1-31-1943	6,334.32	15,738.93	391.08	351.97	105.60
		1-31-1944	6,334.26	15,738.99	391.14	353.69	105.61
Johnson Tool & Engineering, Inc., 613 Greenmount Blvd., Dayton.	Manufacturing tools and dies.....	12-31-1940	2,217.32	89,460.27	4,464.38	1,159.97	None
		12-31-1941	5,978.75	87,502.51	3,779.10	2,390.82	741.15
		12-31-1942	9,240.19	84,241.07	517.66	395.48	395.48
		12-31-1941	14,674.37	221,085.87	19,898.28	13,103.01	4,062.55
		12-31-1942	16,843.50	219,816.74	18,919.94	17,027.94	9,270.01
		12-31-1943	19,323.50	217,336.74	16,439.94	13,836.22	8,550.81

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—

Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Ohio—Continued</i>							
The F. H. Lawson Co., Evans and Whately Sts., Cincinnati.	Manufacturer of metal specialties.	12-31-1943	\$123,736.43	\$53,794.57	\$7,563.07	\$5,806.76	\$3,025.23
		12-31-1944	123,736.43	53,794.57	7,563.07	7,184.22	3,025.23
		12-31-1945	123,736.43	53,794.57	7,563.07	7,184.22	3,025.23
The Master Electric Co., 126 Davis Ave., Dayton.	Manufacturing electric motors, etc.	12-31-1940	521,445.96	220,702.49	13,068.64	5,880.89	None
		12-31-1941	625,123.41	278,351.09	96,567.29	57,958.37	17,967.09
		12-31-1942	647,958.24	268,942.15	89,356.71	50,421.04	35,742.68
		6-30-1942	19,909.13	35,054.32	2,613.91	914.87	402.54
		6-30-1943	20,567.25	35,074.00	2,613.79	2,352.42	1,385.30
		12-31-1943	34,432.75	35,468.12	3,788.21	3,897.47	2,295.17
		12-31-1944	34,432.75	35,468.12	3,788.21	3,598.80	2,007.75
		12-31-1945	34,432.75	35,468.15	3,788.21	3,368.80	2,007.75
		12-31-1945	2,418.65	2,945.07	2,945.07	2,797.81	795.16
Murof Theatres Corp., 602 Walnut St., Cincinnati.	Motion-picture theater.	12-31-1943	80,527.99	130,236.49	31,572.01	28,414.81	12,628.81
		12-31-1944	80,527.99	130,236.49	31,572.01	19,378.00	8,159.16
		12-31-1945	80,527.99	130,236.49	31,572.01	29,963.41	12,628.80
		12-31-1945	17,964.82	5,678.16	950.21	945.45	527.47
Pence Woodwork Co., Inc., Blue Rock and Turrill Sts., Cincinnati.	Mail order, millwork, and manufacturers of prefabricated houses.	12-31-1940	6,250.06	26,713.46	5,465.99	1,263.11	None
		12-31-1941	7,058.84	38,885.35	7,236.76	2,894.71	897.36
		12-31-1942	8,823.55	45,326.45	5,472.05	4,924.84	1,477.45
		12-31-1943	8,823.55	45,326.45	5,472.05	3,936.64	1,477.45
		12-31-1944	8,059.02	22,198.48	6,230.58	5,924.75	1,769.79
		12-31-1945	8,059.02	22,198.48	6,230.58	5,924.75	1,769.79
		12-31-1945	6,203.43	18,524.90	3,462.87	1,211.90	302.97
		12-31-1945	6,017.97	18,530.36	3,738.03	3,364.22	1,009.27
		12-31-1945	9,680.15	14,868.18	1,195.85	1,553.51	459.05
		12-31-1941	129,954.93	150,218.22	3,128.49	1,564.24	484.88
		12-31-1942	129,901.08	226,469.68	6,256.95	5,631.26	2,502.78
		12-31-1943	126,802.10	226,469.68	6,256.95	5,631.26	2,502.78
		12-31-1944	122,352.83	226,469.68	6,256.95	11,888.20	5,005.67
		12-31-1945	126,161.44	226,469.68	6,256.95	5,944.10	2,502.78
		1-31-1944	23,627.96	65,751.34	9,048.07	6,560.82	4,388.26
<i>Tenth District of Ohio</i>							
The Bard Manufacturing Co. (formerly Bryan Plumbing & Heating Co.), Bryan.	Manufacturing of heating and air conditioning equipment.	12-31-1941	17,731.61	12,496.72	6,022.69	2,108.06	927.55
		12-31-1943	18,242.08	21,595.97	6,023.05	4,024.49	1,948.07
		12-31-1944	19,091.61	21,595.97	6,023.05	10,637.59	5,634.65
		12-31-1945	21,491.94	21,596.02	6,020.05	5,721.89	3,192.22
		12-31-1941	14,527.80	25,046.17	7,282.37	3,550.52	1,662.23
		12-31-1942	18,159.75	21,414.22	3,650.42	5,703.12	3,358.61
		12-31-1944	18,159.75	21,414.22	3,650.42	5,467.90	1,934.72
		2-28-1941	56,398.10	73,777.07	12,240.77	4,000.44	None
		2-28-1942	66,389.06	73,186.03	20,548.87	10,274.44	3,185.08
		2-28-1943	74,561.80	65,013.79	12,376.13	18,462.49	8,205.55
		2-29-1944	74,561.80	65,013.79	12,376.13	11,259.96	4,950.45
		1-31-1943	5,332.44	13,555.17	408.01	468.21	134.46
		12-31-1943	93,605.07	28,495.10	18,165.32	16,294.79	7,242.13
		2-31-1944	93,605.07	28,495.10	18,165.32	17,200.06	7,242.13
		12-31-1941	5,119.86	15,727.78	4,068.63	2,070.19	517.55
		12-31-1942	5,204.64	15,643.00	3,984.15	3,585.73	1,075.73
		12-31-1943	5,204.64	15,643.00	3,984.15	3,585.74	1,075.72
		12-31-1944	5,204.64	15,643.00	3,984.10	2,737.89	778.14
		12-31-1945	5,711.80	15,135.84	3,476.99	3,303.14	938.79
		12-31-1945	800.00	8,893.50	7,472.08	7,098.48	2,017.46
National Super Service Co., Inc., 1946 North 13th St., Toledo.	Commercial vacuum cleaners.	12-31-1940	16,167.20	83,910.50	2,703.32	675.82	None
		12-31-1941	17,850.42	82,227.28	7,070.74	2,828.30	876.78
		12-31-1942	5,963.36	83,367.99	1,922.14	450.89	None
		12-31-1941	6,778.35	77,317.26	3,448.83	1,207.09	201.78
		12-31-1942	6,778.35	77,317.26	3,448.83	3,193.95	601.17
		12-31-1943	6,778.35	77,317.26	3,448.83	2,319.37	695.80
		6-30-1941	17,271.88	20,863.12	1,693.16	423.29	None
		6-30-1942	20,578.61	37,631.69	17,288.64	4,910.05	2,011.47
		6-30-1943	26,093.26	32,487.04	12,143.99	10,629.59	6,436.32
		6-30-1944	20,093.26	32,487.04	12,143.99	22,367.79	9,715.19
		6-30-1945	20,093.26	32,487.04	12,143.99	6,436.32	6,436.32
<i>Eleventh District of Ohio</i>							
Arro Expansion Bolt Co., North Boone St., Marion.	Manufacturers of expansion shields and anchors.	12-31-1940	5,781.82	3,158.19	1,559.46	389.86	None
		12-31-1941	6,891.20	14,358.01	1,783.47	713.39	313.89
		12-31-1942	7,912.64	14,176.90	1,602.36	1,442.13	432.64
Bonney-Floyd Co., The, 611 Marion Rd., Columbus.	Manufacturer of steel castings.	12-31-1941	52,769.45	113,094.50	34,332.77	17,678.05	5,480.21
		12-31-1942	71,210.16	96,509.38	16,778.52	15,334.17	6,815.20
		12-31-1944	78,414.43	87,549.51	9,612.42	11,701.84	4,927.09
		12-31-1945	83,058.60	82,905.34	5,022.45	5,055.64	2,128.70
		11-30-1941	16,332.25	46,063.29	22,451.18	8,472.66	None
Ebeo Manufacturing Co., 401 West Town St., Columbus.	Manufacturing.	12-31-1940	123,893.01	46,161.74	24,544.49	13,702.57	None
		12-31-1941	3,755.99	19,835.35	2,836.54	1,323.81	804.46
		12-31-1942	3,750.00	19,835.35	3,781.59	3,403.43	1,021.03
		12-31-1943	3,750.00	19,835.35	3,781.59	3,403.43	1,021.03
		12-31-1945	4,324.99	19,835.35	3,781.59	3,592.51	1,021.03
		12-31-1941	3,578.17	23,694.01	9,969.08	3,775.03	628.85
		12-31-1942	4,088.57	33,153.62	9,518.68	8,566.81	2,750.05
		12-31-1943	4,028.57	33,153.62	9,518.68	8,566.81	2,570.05
		12-31-1944	4,028.57	33,153.62	9,518.68	7,653.22	2,217.69
		12-31-1945	4,028.57	33,153.62	9,518.68	5,767.03	1,647.43
		6-30-1943	1,007.85	60,742.05	6,117.05	4,849.24	1,627.53
		6-30-1946	5,883.84	55,896.16	1,241.16	324.96	168.94
		12-31-1941	328,951.40	None	None	151,242.19	67,218.76
		12-31-1944	134,632.90	482,645.70	191,268.70	15,429.04	6,700.65
		12-31-1945	135,560.25	481,738.35	193,361.15	167,360.72	70,442.40

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Eleventh District of Ohio—Continued</i>							
Norris & Elliott, Inc., 35 East Gay St., Columbus.	Management (industrial) engineers.	12-31-1941	\$5,999.18	\$27,132.85	\$5,988.13	\$1,465.83	\$337.15
		12-31-1942	7,498.99	25,633.04	3,588.32	3,229.49	968.84
		12-31-1943	7,498.99	25,633.04	3,588.32	3,229.48	968.84
		12-31-1944	7,498.99	25,633.04	3,588.32	3,408.90	990.59
		12-31-1945	7,498.99	25,633.04	3,588.32	2,627.64	990.59
Pepsi-Cola Portsmouth Bottling Co., care of Richard Bockhorst & Co., 1500 Fountain Square Bldg., Cincinnati.	Manufacturers and bottlers of carbonated beverages.	12-31-1941	8,088.73	26,382.75	8,534.08	3,385.05	1,489.41
		12-31-1942	8,088.73	26,382.75	8,534.08	7,680.68	2,336.65
		12-31-1943	8,088.73	26,382.75	8,534.08	11,304.76	3,695.65
		12-31-1944	8,088.73	26,382.75	8,534.08	1,542.47	438.39
		12-31-1945	8,088.73	26,382.75	8,534.08	3,287.18	986.15
R. H. Rawlings Sons Co., Corner Mill and 2d Sts., Middleport.	Retail automobile, automotive repair parts, service, and garage.	12-31-1943	5,006.41	6,327.31	3,082.18		
Shaw-Barton, Inc., 535 Walnut St., Conshohocken.	Manufacturers of calendars, leather and specialty advertising.	1-31-1943	30,919.83	53,909.82	20,213.17	20,396.88	11,077.66
Shellmar Products Co., Mount Vernon.	Cellophane converters.	1-31-1944	31,083.90	54,804.20	25,990.65	22,888.17	12,524.52
		12-31-1941	295,446.24	713,543.55	29,298.32	23,534.12	7,295.46
		12-31-1942	298,494.70	322,845.07	29,298.32	26,368.49	11,618.71
Universal Pottery, Inc., Cambridge.	Pottery, Manufacturer of dinnerware and cooking ware.	12-31-1940	49,864.17	92,033.71	11,513.24	2,878.31	None
		12-31-1941	56,447.28	108,274.85	19,828.22	8,922.70	2,766.04
		12-31-1942	59,098.33	115,242.33	17,899.67	16,100.70	7,155.86
		12-31-1943	59,098.33	105,623.80	17,889.67	16,100.70	7,155.88
		12-31-1944	57,253.04	105,623.80	17,889.67	16,995.19	7,155.88
		12-31-1945	57,185.83	105,623.80	17,889.67	16,995.18	7,155.88
<i>Eighteenth District of Ohio</i>							
The Beacon Journal Publishing Co., 44 East Exchange St., Akron.	Newspaper.	12-31-1942	554,790.75	274,859.26	133,009.25	206,200.58	91,544.70
		12-31-1943	554,790.75	254,705.79	133,009.25	119,708.32	53,203.70
		12-31-1944	554,790.75	254,705.79	131,009.25	126,358.79	53,203.70
		12-31-1945	554,790.75	254,705.79	133,009.25	126,358.79	53,203.70
Bonne Bell, Inc., 17609 Detroit Ave., Lakewood.	Manufacture and sale of cosmetics.	12-31-1941	14,053.58	4,533.32	2,177.67	762.18	190.54
		12-31-1942	14,053.58	4,533.32	2,177.67	1,959.91	613.67
		12-31-1943	14,054.82	4,533.32	2,177.67	1,959.91	613.22
		12-31-1944	14,062.63	4,533.32	2,177.67	4,137.57	2,308.33
		12-31-1945	14,109.58	4,533.32	2,177.67	2,068.78	940.47
Central Chevrolet, Inc., 7002 Euclid Ave., Cleveland.	Automobile sales and service.	12-31-1940	18,165.37	29,175.01	8,142.03	2,442.61	None
		12-31-1941	21,544.06	36,478.00	10,962.94	5,966.75	1,819.65
		12-31-1942	26,494.36	31,527.70	6,012.64	212.46	125.11
		12-31-1943	25,080.78	31,440.89	5,925.83	5,333.24	3,149.95
		12-31-1944	185,196.52	60,608.79	29,172.41	1,757.52	781.12
		12-31-1945	184,083.08	61,112.23	30,675.85	26,708.26	11,870.34
Central Outdoor Advertising Co., Inc., 4606 Carnegie Ave., Cleveland.	Outdoor advertising.	12-31-1941	185,196.52	60,608.79	29,172.41	27,713.79	11,698.96
		12-31-1942	185,196.52	60,608.79	29,172.41	27,713.79	11,698.96
		12-31-1943	185,196.52	60,608.79	29,172.41	27,713.79	11,698.96
		12-31-1944	403,821.66	265,871.11	74,555.02	22,769.61	None
		12-31-1945	484,716.23	184,976.60	89,616.02	27,436.33	8,505.26
The Columbia Transportation Co., 1208 Hanna Bldg., Cleveland.	Lake transportation.	12-31-1941	479,478.52	7,895.63	4,845.38	1,321.83	None
Dowd-Feder, Inc., 4909 Euclid Ave., Cleveland.	Automobile sales and service.	12-31-1940	479,478.52	7,895.63	4,845.38	1,321.83	None
Eaton Manufacturing Co., 739 East 140th St., Cleveland.	Manufacturing parts for aircraft, automobiles, and sundry military equipment.	12-31-1940	2,008,107.47	1,126,386.02	650,108.74	325,054.37	None
		12-31-1941	2,444,480.25	1,320,630.21	779,316.76	467,590.06	144,952.92
		12-31-1942	3,012,447.93	1,383,823.03	229,474.52	206,527.07	91,789.82
		12-31-1943	3,012,447.93	211,349.08	229,474.52	128,579.82	91,789.81
		12-31-1944	3,012,447.93	211,349.08	229,474.52	179,161.61	91,789.82
		12-31-1945	28,177.30	87,131.24	2,394.12	718.23	None
The Elco Lubricant Corp. (formerly the Elco Grease & Oil Co.), Jennings Rd. and Dennison Ave., Cleveland.	Manufacturers of gear lubricants.	12-31-1941	31,490.51	81,279.49	11,285.67	5,592.83	1,733.78
		12-31-1942	39,670.58	73,099.42	3,105.60	2,795.04	1,645.98
		12-31-1943	39,670.58	73,099.42	3,105.61	2,795.04	1,645.97
		12-31-1944	39,670.58	73,099.42	3,105.61	2,930.33	1,298.52
		12-31-1945	39,670.58	73,099.42	3,105.61	2,930.33	1,298.54
E. W. Ferry Screw Products, Inc., Smith Rd., Brook Park, Berea.	Manufacturing.	12-31-1940	21,828.00	88,278.00	18,077.00	6,326.95	None
		12-31-1941	28,041.66	97,918.34	28,212.26	14,106.12	4,372.90
		12-31-1942	35,052.07	113,203.03	21,201.85	18,910.81	8,404.80
		12-31-1943	35,052.07	113,203.03	21,201.85	27,791.21	12,331.70
		12-31-1944	2,434.74	10,177.63	926.08	833.47	250.04
		12-31-1945	2,590.14	10,177.63	764.68	688.22	206.17
The Franklin Machine Co., 125 East Summit St., Kent.	Machine shop.	12-31-1940	32,892.60	128,607.40	12,480.82	3,356.55	None
		12-31-1941	40,190.03	121,309.97	25,702.37	11,566.06	3,585.47
		12-31-1942	40,190.03	121,309.97	25,702.37	23,132.14	10,906.24
		12-31-1943	40,190.03	121,309.97	25,702.37	18,985.73	10,906.24
		12-31-1944	656,154.14	222,549.60	69,716.11	34,858.05	None
		12-31-1945	810,038.65	420,430.40	101,185.51	60,711.30	18,820.60
The General Fireproofing Co., Dennick Ave. East, Youngstown.	Airplane subassemblies.	12-31-1941	899,903.25	490,406.82	11,751.20	10,570.08	4,700.45
		12-31-1942	905,270.71	269,951.76	7,212.47	6,491.22	2,884.99
		12-31-1943	905,270.71	269,951.76	7,164.82	6,896.58	2,736.17
		12-31-1944	137,918.24	29,138.83	10,439.77	4,629.29	None
		12-31-1945	175,648.08	110,966.57	16,339.44	8,986.69	2,875.74
The General Industries Co., Olive and Taylor Sts., Elyria.	Manufacturing.	12-31-1942	183,054.95	100,374.98	5,757.85	5,099.29	2,303.14
The J. F. Giering Bottling Co., 556 Hilker St., Youngstown.	Manufacturers of soft drinks.	1-1-1941 to 10-31-1941	6,609.82	17,140.18	5,664.67	1,651.29	412.82
		10-31-1942	8,020.15	15,729.85	4,254.35	2,794.58	753.60
		10-31-1943	9,158.27	14,598.73	3,116.22	2,894.61	841.38
Hanna Coal Sales Co., 1300 Leader Bldg., Cleveland.	Coal sales agent.	1-1-1942 to 6-15-1942	20,662.39	40,799.16	10,366.60	5,127.28	None
		6-15-1942 to 5-25-1943					
		5-25-1943 to 4-30-1944	12,001.36	175,323.48	55,942.69	41,760.41	22,908.88
		4-30-1944 to 5-1-1944					
		5-1-1944 to 12-31-1944	15,509.88	171,814.96	49,843.34	24,045.59	16,221.05
		12-31-1945	22,143.14	165,181.70	43,878.39	36,407.08	21,019.58
The Warren Hoffman Co., 626 Renkert Bldg., Canton.	General building contractors.	12-31-1941	6,063.07	9,899.29	None	2,027.71	892.19
		12-31-1942	7,906.98	8,654.72	4,385.63	3,947.06	1,184.12
		12-31-1943	8,416.18	8,145.12	3,876.03	3,488.43	1,045.53
		12-31-1944	10,851.41	8,709.89	1,440.80	3,165.81	966.40
		12-31-1945	5,032.45	50,015.04	14,860.19	2,428.75	None
Hydraulic Equipment Co., 1100 East 22nd St., Cleveland.	Manufacturers of hydraulic control devices.	12-31-1941	6,420.14	107,581.03	28,270.71	11,721.58	3,633.53
		12-31-1942	12,900.69	110,966.95	22,986.04	21,980.82	10,961.12
		12-31-1943	15,818.95	71,746.61	20,070.23	10,870.28	10,584.25
		12-31-1944	22,444.67	65,989.71	13,800.06	15,742.54	8,782.68
		12-31-1945	32,372.39	50,061.99	3,902.34	8,875.84	4,951.79

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Eighteenth District of Ohio—Continued</i>							
The Italy Dairy Co., 1033 Mahoning Ave., Youngstown.	Dairy	12-31-1941 12-31-1942 12-31-1943 12-31-1944 1-1-1945 to 9-30-1945 9-30-1946	\$237,665.45 240,371.46 240,371.45 240,371.45 240,371.45 240,371.45 240,371.45	\$148,717.54 147,078.09 217,788.00 196,357.14 196,357.14 196,357.14 196,357.14	\$53,617.70 50,211.69 50,211.70 50,211.70 50,211.70 50,211.70 50,211.70	\$4,322.89 29,337.45 87,525.35 47,701.12 35,677.81 12,002.77 4,725.32	\$1,340.00 13,535.84 38,900.04 20,084.68 15,063.51 5,054.55 1,464.85
Lee Engineering Co., 95 River St., Hoboken, N. J.	Design, installation, and sale of heating systems.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	17,201.02 17,201.02 17,201.02 3,575.07	89,653.62 89,653.62 89,653.62 9,110.28	9,450.65 9,450.65 9,450.65 1,113.18	\$4,022.24 1,288.73 1,193.83 1,488.87	16,496.73 386.62 358.15 539.18
The Lotus Glass Co., Barnesville.	Cutting, decorating, and etching fine table glassware.	12-31-1943 12-31-1944	3,361.77 9,297.50	9,323.58 19,856.94	1,328.48 827.15	1,193.83 1,488.87	358.15 539.18
The Mackenzie Coal Co., 1158 Hanna Bldg., Cleveland.	Wholesale coal distributor.	12-31-1943 12-31-1944	9,297.50 105,210.59	19,856.94 62,396.06	827.15 4,989.41	1,488.87 1,746.29	539.18 541.35
Mansfield Journal Co., 24 West 4th St., Mansfield.	Printing and publishing daily newspaper.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	105,210.59 107,239.12 107,239.12 107,239.12 107,239.12	62,396.06 60,367.53 41,791.73 41,743.73 41,650.76	4,989.41 3,960.88 2,960.88 2,960.88 2,960.88	1,746.29 2,664.79 2,664.79 2,812.84 2,812.84	541.35 1,184.35 1,184.35 1,184.35 1,184.35
Midwest Service, Inc. (formerly Kex Service, Inc.), 2139 Hamilton Ave., Cleveland.	Towel supply.	12-31-1940 1-1-1941 to 11-30-1941 11-30-1942 11-30-1943	2,936.82 4,840.17 7,498.78 13,168.93 82,858.58	39,929.08 38,025.73 35,367.12 32,096.97 42,588.45	11,358.54 15,068.19 12,409.58 7,097.05 33,458.18	2,851.31 5,517.37 8,082.07 9,488.57 9,186.32	None 2,175.90 2,498.84 8,317.33 None
Motor Express, Inc. (New Jersey), 606 Terminal Tower Bldg., Cleveland.	Motor trucking.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	94,190.09 154,131.24 154,131.24 154,131.24	55,522.53 41,393.49 41,393.49 41,393.49	59,230.20 12,600.76 12,600.76 12,600.76	24,308.29 11,360.68 11,970.72 11,970.72	7,535.56 8,040.30 8,040.30 8,040.30
The Niles Rolling Mill Co., Niles.	Manufacturing of sheet steel.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 1-1-1945	154,131.24 154,131.24 154,131.24 154,131.24 154,131.24	41,393.49 41,393.49 41,393.49 41,393.49 41,393.49	12,600.76 12,600.76 12,600.76 12,600.76 12,600.76	11,970.72 11,970.72 11,970.72 11,970.72 11,970.72	8,040.30 8,040.30 8,040.30 8,040.30 8,040.30
The Pyramid Rubber Co., Prospect St., Ravenna.	Manufacturer of rubber products.	1-1-1941 to 9-30-1941 9-30-1942 9-30-1943	23,841.54 24,077.46 24,077.46 24,077.46	67,655.44 67,655.44 67,655.44 67,655.44	10,336.24 10,336.24 10,336.24 10,336.24	3,100.57 5,437.14 7,944.11 7,944.11	961.28 2,339.45 5,478.21 5,478.21
The Reliance Electric & Engineering Co., 1688 Ivanhoe Rd., Cleveland.	Manufacturers of electric motors.	12-31-1940 1-1-1941 to 10-31-1941 10-31-1942	254,977.43 315,586.09 350,623.57 72,052.90	175,073.33 203,854.24 198,872.01 22,771.01	17,635.45 42,174.27 45,462.28 5,294.77	7,654.18 21,078.58 31,873.41 1,941.92	None 6,533.43 11,734.49 601.99
The Geo. J. Renner Brewing Co., 275 North Forge St., Akron.	Brewing.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	72,052.90 72,018.56 71,340.34 71,917.49 71,917.49	22,771.01 22,771.01 23,412.39 22,771.01 22,771.01	5,294.77 5,294.77 5,936.15 5,294.77 5,294.77	1,941.92 4,705.30 5,342.54 5,030.03 5,030.03	2,117.93 2,374.47 2,117.90 2,117.90 2,117.90
The F. C. Russell Co., 1100 Chester Ave., Cleveland.	Building materials.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	7,485.81 8,230.15 55,275.00 55,275.00	17,363.34 16,619.00 34,499.40 34,499.40	11,192.40 10,509.36 10,439.59 10,439.59	2,157.34 10,425.58 9,395.63 9,395.63	608.14 3,991.69 4,175.84 4,175.84
The Salem China Co., Salem.	Manufacturing chinaware.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	55,275.00 55,275.00 55,275.00 55,275.00 55,275.00	34,499.40 34,499.40 34,499.40 34,499.40 34,499.40	10,439.59 10,439.59 10,439.59 10,439.59 10,439.59	9,395.63 9,395.63 9,917.61 9,917.62 9,917.62	4,175.84 4,175.84 4,175.83 4,175.83 4,175.83
Standard Drug Co., Inc., 408 St. Clair Ave., Cleveland.	Drugs.	12-31-1943	103,635.96	2,070.17	1,021.18	919.06	408.47
The Sweet Home Dairy Co., 2716 Sunset Blvd., Steubenville.	Dairy products, wholesale and retail.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	2,822.26 3,316.29 3,850.52 5,599.77	8,787.46 8,293.43 7,750.20 6,009.95	2,869.34 2,515.31 1,772.05 31.83	1,729.81 2,083.78 1,683.48 330.26	532.45 625.14 478.46 93.87
The Thew Shovel Co., 1300 East 28th St., Lorain.	Manufacturing, power shovels and cranes.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	578,410.07 718,403.67 3,491.51 3,964.52 4,235.96	120,248.20 519,609.59 14,638.50 14,175.79 13,894.75	40,936.41 47,500.00 5,956.05 5,916.90 5,633.86	10,543.82 28,500.00 2,175.62 2,231.42 5,072.27	None 8,835.00 500.39 669.43 1,821.67
The Valley Broadcasting Co., 428 Market St., Steubenville.	Radio broadcasting.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,491.51 3,964.52 4,235.96 4,579.47 5,048.02	14,638.50 14,175.79 13,894.75 13,550.84 14,821.40	5,956.05 5,916.90 5,633.86 5,291.95 4,821.40	2,175.62 2,231.42 5,072.27 5,027.35 4,382.32	500.39 669.43 1,821.67 1,428.82 1,302.32
The Vindicator Printing Co., Vindicator Square, Youngstown.	Newspaper publishing.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	295,332.16 365,296.28 388,504.15 388,585.40 388,278.79	184,514.09 114,369.97 91,362.63 166,027.50 166,354.12	41,604.78 54,970.30 31,762.63 31,681.38 31,587.99	11,913.52 26,239.76 12,703.55 28,513.24 30,388.59	None 8,134.53 12,703.55 16,048.54 12,703.55
The WGAR Broadcasting Co., 14th Floor, Statler Hotel, Cleveland.	Radio Broadcasting.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	170,840.87 207,060.16 207,060.16 207,060.16 207,060.16 207,060.16	107,752.82 145,171.48 145,171.48 145,171.48 145,171.48 145,171.48	48,062.73 67,628.72 67,628.72 67,628.72 67,628.72 67,628.72	16,260.10 33,814.36 60,855.84 60,855.85 64,247.29 64,247.29	None 10,482.46 27,051.49 27,051.49 27,051.49 27,051.49
The Weldon Tool Co., 3000 Woodhill Rd., Cleveland.	Manufacturing (1) perishable metal-cutting tools, (2) fluid metering pumps.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	57,854.68 70,312.74 70,312.74 70,312.74	168,901.57 124,247.26 124,247.26 124,247.26	52,481.90 40,123.84 40,123.84 40,123.84	28,865.05 56,215.13 38,117.64 6,728.19	8,948.16 82,099.07 16,048.54 3,115.21
The Wyoming Pocatontas Oil & Coke Co., 330 Hanna Bldg., Cleveland.	Mining bituminous coal on a lesser basis.	12-31-1942 12-31-1943 12-31-1944	43,364.19 39,762.62 39,431.54	9,611.38 13,212.95 13,544.03	9,611.38 13,212.95 13,544.03	6,728.19 11,281.32 5,602.88	3,115.21 6,607.03 2,389.13
<i>Oklahoma</i>							
Andy Anderson's Sporting Goods Co., 124 West Grand Ave., Oklahoma City.	Retail sporting goods.	6-30-1946	12,543.12	5,615.72	5,615.72	2,089.39	1,203.15
The Bell Oil & Gas Co., Post-Office Box 2007, Tulsa.	Oil.	12-31-1942 12-31-1943 12-31-1944	84,254.39 82,633.78 82,633.78	283,893.87 285,514.48 285,514.47	36,046.43 37,667.04 37,667.04	35,820.99 49,214.61 101,852.56	16,716.55 29,671.94 10,928.76
Bell-Western Corp., Post-Office Box 2007, Tulsa.	Pipeline (crude oil).	7-1-1941 to 12-31-1941 12-31-1942 12-31-1943 12-31-1944	2,001.64 6,783.00 5,885.67 6,354.41 4,537.15	66,261.51 62,480.15 62,577.48 61,808.72 38,196.00	25,548.36 21,767.00 21,964.33 21,195.09 4,829.95	1,567.46 20,974.13 18,345.66 16,554.92 907.98	360.51 7,857.73 7,155.82 6,546.88 None
Buda Engine Sales & Service, Inc., 521 West Archer, Tulsa.	Manufacturers' agents.	12-31-1940 12-31-1941 12-31-1942	5,831.29 10,520.64	36,501.57 22,213.81	5,501.21 902.16	2,250.48 2,944.35	964.61 883.32

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Oklahoma—Continued							
Gladstone Gasoline Co., Inc., Post Office Box 238, Shreveport, La. (formerly Hanlon Gasoline Corp. of Texas, Tulsa, Okla.)	Natural-gasoline manufacturer....	12-31-1943	\$228,879.46	\$106,561.64	\$43,770.54	\$83,806.82	\$23,914.15
		12-31-1944	228,879.46	125,197.25	43,770.54	41,582.02	18,105.87
		12-31-1945	228,879.46	106,561.64	43,770.54	41,582.01	17,914.77
Hawk Ice Cream Co., 2429 East 11th St., Tulsa.	Dairy products.....	12-31-1941	10,235.40	42,996.89	7,541.00	2,638.99	1,161.05
		12-31-1942	10,235.40	42,996.89	7,541.00	6,291.17	2,091.60
		12-31-1943	10,235.40	42,996.89	7,541.00	5,133.27	2,091.60
		12-31-1944	10,235.40	42,996.89	7,541.00	3,429.32	2,833.22
		12-31-1945	10,235.40	42,996.89	7,541.00	7,163.95	2,833.22
Merit Mills, Inc. (formerly Hurdeman-King Co.), 1108 Northwest Third St., Oklahoma City.	Feed milling and manufacturing..	12-31-1941	31,850.64	51,600.71	22,992.17	17,397.89	5,393.35
		12-31-1942	29,421.58	54,029.77	29,077.42	29,429.91	17,452.61
		12-31-1943	30,094.55	53,356.80	28,404.45	15,143.60	15,143.60
		12-31-1944	34,319.18	49,132.17	24,179.82	21,066.56	11,732.85
		12-31-1945	40,546.54	42,904.81	17,952.46	18,325.43	8,813.98
Noble Drilling Corp., 299 Stanolind Bldg., Tulsa.	Contract drilling of oil and gas wells.	11-30-1945	222,215.93	454,426.45	455,824.44	696,120.67	318,112.66
Northern Oklahoma Gas Co., Post-Office Box 511, Ponca City.	Transmission and distribution of natural gas.	11-30-1945	222,215.94	455,824.43	455,824.43	36,779.15	15,485.49
		11-30-1941	151,825.20	54,231.70	37,860.35	8,430.97	None
		11-30-1942	134,045.71	93,618.05	37,211.74	25,843.22	9,589.40
		11-30-1943	133,261.96	94,371.79	37,995.49	35,934.82	15,198.20
		11-30-1944	133,261.96	94,371.79	37,995.49	36,096.72	15,198.20
		11-30-1945	133,261.96	94,371.79	37,995.49	3,065.67	1,291.05
Oklahoma Tire & Supply Co., 8 North Cheyenne, Tulsa.	Sale of auto supplies and household appliances.	12-31-1944	82,032.91	27,890.24	27,212.14	25,551.53	10,884.85
Patterson Manufacturing Co., 428 North Main St., Miami.	Garment manufacturer.....	8-31-1941	6,585.90	32,402.10	29,717.60	25,381.72	10,687.04
		8-31-1942	10,274.87	32,362.18	5,249.18	3,280.10	1,008.65
		8-31-1943	12,916.51	26,944.09	2,831.09	3,882.32	1,179.65
		8-31-1944	12,042.25	25,902.45	2,789.45	3,370.45	1,890.74
Scrivner-Stevens Co., 122 East Washington, Oklahoma City.	Wholesale grocery.....	12-31-1944	68,930.79	14,264.73	14,264.73	13,551.49	5,505.88
Selsomograph Service Corp., 709 Kennedy Bldg., Tulsa.	Geophysical survey and lease operating and developing.	12-31-1943	83,923.69	67,477.29	67,477.29	60,728.56	26,900.92
Southwest Machinery Co., 1900 Linwood Blvd., Oklahoma City.	Road and contractors machinery and service.	12-31-1944	111,791.08	33,893.03	33,893.03	32,196.37	18,557.21
		12-31-1945	35,567.48	28,331.70	28,331.70	20,915.11	11,908.91
Oregon							
Associated Plywood Mills, Inc. (formerly Pacific Plywood Corp.), Eugene.	Manufacture of plywood.....	12-31-1942	155,465.43	None	None	7,687.96	3,416.88
		12-31-1943	92,533.56	164,268.48	72,961.87	111,026.25	49,744.99
		12-31-1944	91,945.36	164,826.68	73,520.07	58,667.81	20,074.58
		12-31-1945	92,068.00	164,704.04	73,397.43	30,819.14	12,976.48
Bend Theatres, Inc., 837 Wall St., Bend....	Moving picture theatres.....	1-1-1943 to 8-31-1943	240.00	21,754.77	6,410.00	1,973.53	1,121.98
		12-31-1944	8,325.22	None	None	1,792.92	1,000.00
Columbia River Salmon Co., Inc., 112 Front St. (Mail address: Post Office Box 146), Astoria.	Fish cannery.....	12-31-1941	172,151.08	95,394.92	44,340.51	23,213.67	7,198.24
		12-31-1942	177,271.73	112,599.51	49,090.51	44,181.46	19,636.20
		12-31-1943	183,047.75	112,599.45	49,090.45	44,181.41	19,636.19
		12-31-1944	185,415.81	112,599.45	49,090.45	46,635.92	19,636.19
		12-31-1945	185,989.94	112,599.45	49,090.45	46,635.92	19,636.19
Oregon Motor Stages, 506 Southwest Mill St., Portland.	Bus transportation.....	12-31-1942	33,210.96	119,431.85	3,744.04	2,968.48	1,497.62
Pine Products Corp., Prineville.....	Lumber manufacturing.....	12-31-1941	31,399.22	85,884.22	2,800.78	1,400.39	434.12
		12-31-1942	31,399.22	85,884.22	2,800.78	2,529.70	1,484.42
		12-31-1943	31,399.22	41,615.58	2,800.78	2,660.74	1,484.41
		12-31-1944	31,399.22	41,615.58	2,800.78	2,660.74	1,484.41
		12-31-1945	31,399.22	41,615.58	2,800.78	2,660.74	1,484.41
Rogers Canning Co., Milton.....	Vegetable cannery.....	3-31-1943	164,102.88	46,545.99	46,545.99	41,891.39	18,618.40
		3-31-1944	164,102.80	46,546.07	46,546.07	20,966.31	18,618.40
		3-31-1945	164,102.80	46,546.07	46,546.07	34,795.59	18,618.43
		3-31-1946	164,102.80	46,546.07	46,546.07	35,315.51	14,027.57
R. M. Wade & Co., Tractor Sales Division, 106 Southeast Hawthorne Blvd., Portland.	Tractor and equipment sales and service.	12-31-1943	9,467.01	23,905.46	23,905.46	25,463.87	12,326.98
		12-31-1944	12,280.66	21,091.81	21,091.81	20,680.31	10,743.52
First District of Pennsylvania							
The Borden Co. (formerly Durite Plastics, Inc.), 5000 Summerdale Ave., Philadelphia.	Synthetic resins.....	12-31-1940	65,958.08	61,945.62	10,858.63	3,207.71	None
		12-31-1941	83,937.90	91,886.81	7,181.07	4,052.28	1,198.32
		12-31-1942	83,937.90	91,886.81	7,181.07	6,646.01	2,872.43
		12-31-1943	83,937.90	9,953.05	7,181.07	6,462.96	2,872.43
		12-31-1944	83,937.90	9,953.05	7,181.07	6,822.01	2,872.47
		12-31-1945	83,937.90	9,953.05	7,181.07	6,822.01	2,872.43
The Charter Bank of Philadelphia (formerly Morris Plan Bank of Philadelphia), 1716 Arch St., Philadelphia.	Banking.....	12-31-1940	26,839.22	29,467.30	4,224.78	1,058.70	None
		12-31-1941	29,534.59	36,224.23	8,940.41	3,454.56	1,066.25
		1-1-1942 to 1-31-1942	31,477.84	39,561.00	8,422.16	643.77	379.11
Clarke Mills, care of Vanity Fair Mills, Reading.	Hosiery and cloth manufacturing..	12-31-1941	7,353.14	38,339.80	2,844.02	963.40	437.97
		12-31-1942	10,501.24	35,209.70	6,706.17	6,035.55	1,854.85
		12-31-1943	14,201.37	31,511.57	3,008.04	2,857.64	1,402.59
Crown Products Corp., 23d and Ritner Sts., Philadelphia.	Manufacturer and dealer in floor coverings.	12-31-1941	18,392.95	39,687.68	15,128.25	14,426.10	4,296.04
		12-31-1942	23,711.00	36,250.42	11,691.00	11,572.66	6,685.68
		12-31-1943	22,764.13	84,260.27	12,637.87	19,529.29	12,239.04
		12-31-1944	25,720.80	81,303.60	9,681.20	9,197.13	5,131.03
De Walt Products Corp., Fountain Ave., Lancaster.	Manufacturer and sale of machinery.	9-30-1941	118,132.10	188,412.90	49,663.43	20,275.04	None
		9-30-1942	142,413.23	435,376.77	56,796.67	36,873.99	12,710.64
		9-30-1943	142,413.23	435,376.77	56,796.57	52,537.04	22,706.67
		9-30-1944	142,413.23	432,816.52	56,796.67	53,214.87	22,706.65
		9-30-1945	142,413.23	432,816.52	56,796.67	53,928.34	22,706.66
		9-30-1946	142,413.23	432,816.52	56,796.67	5,723.78	5,723.33
Dexdale Hosiery Mills, Lansdale.....	Manufacture of hosiery, etc.....	12-31-1942	85,918.34	728,111.48	65,581.66	53,547.59	23,156.30
		12-31-1943	90,658.19	723,371.63	61,841.81	46,754.82	20,779.93
		12-31-1944	100,182.14	713,847.68	42,317.86	41,724.00	17,568.04
		12-31-1945	114,274.72	699,755.11	27,322.97	27,630.34	11,633.83
Federal Cigar Co., 22-25 1st Ave., Red Lion.	Manufacturing of cigars.....	12-31-1941	36,034.49	84,062.40	10,275.02	2,267.41	680.16
		12-31-1942	38,929.66	81,167.23	7,379.85	12,314.67	6,957.87

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Pennsylvania—Continued</i>							
Michael Flynn Manufacturing Co., 700 East Godfrey Ave., Philadelphia.	Manufacturers of steel windows, doors and other metal products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	\$25,980.27 39,308.18 40,343.20 43,461.24 24,834.09	\$87,482.84 81,315.25 81,029.83 77,911.79 72,346.16	\$16,489.81 10,322.22 10,036.80 6,918.76 4,615.91	\$10,826.18 3,037.25 9,033.13 6,372.82 6,682.79	\$3,209.10 1,780.11 4,620.11 2,767.50 3,728.29
Girard Packing Co., 10 North Delaware Ave., Philadelphia.	Manufacturers of smoked meats and sausage products.	12-31-1942	34,170.94	48,907.37	12,839.95	11,705.73	6,543.75
William Goldman Theatres, Inc., 15th and Chestnut Sts., Philadelphia.	Motion-picture theaters.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	14,940.12 16,736.88 17,915.89 17,915.89 5,884.37	1,684.88 7,013.12 5,834.11 5,834.11 621.65	1,684.88 7,013.12 5,834.11 5,834.11 621.65	257.60 6,482.59 8,106.98 422.60	253.01 2,933.80 4,731.27 159.80
Kay Jewelry Co., 21 South George St., York.	Retail installment jewelry.	6-30-1946	17,883.20	2,981.26	1,116.70	1,038.72	362.49
Lebanon News Publishing Co., 24-26 South 5th St., Lebanon.	Newspaper publishers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	17,883.20 17,883.20 17,883.20 17,883.20 17,883.20	9,612.45 17,800.52 17,800.52 17,800.52 17,800.52	1,116.70 1,116.70 1,116.70 1,116.70 1,116.70	1,005.03 1,060.87 1,060.87 1,060.87 1,060.87	332.11 591.84 591.84 591.84 591.84
McIntire, Mace & Brown Co., 1814 Chestnut St., Philadelphia.	Wholesale opticians.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	35,176.63 32,422.24 24,339.24	None 2,754.39 14,968.91	None 2,754.39 14,968.91	1,925.98 2,616.67 14,220.46	1,134.18 1,459.83 7,933.53
National Label Co., 19th St. and Indiana Ave., Philadelphia.	Printing labels.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	7,518.44 8,207.84 9,962.06 12,702.88	29,826.72 40,858.86 39,194.72 3,147.98	4,667.81 7,552.08 4,887.94 3,147.98	1,182.88 4,300.47 4,780.97 1,432.80	None 1,543.59 1,606.74 526.82
Newton Elkin Shoe Co., Monmouth, Janney and Weikel Sts., Philadelphia.	Manufacture ladies' shoes.	10-31-1941 10-31-1942 10-31-1943 7-31-1946	7,518.44 8,207.84 9,962.06 12,702.88	29,826.72 40,858.86 39,194.72 3,147.98	4,667.81 7,552.08 4,887.94 3,147.98	1,182.88 4,300.47 4,780.97 1,432.80	None 1,543.59 1,606.74 526.82
Penn Elastic Co., 20 Maplewood Ave., Philadelphia.	Manufacture and sale of elastic fabrics.	1-1-1942 to 10-31-1942	5,437.17	26,016.46	3,563.83	488.12	103.90
Philadelphia Suburban Newspapers, Inc., 311 East Lancaster Ave., Ardmore.	Newspaper publishing.	10-31-1942 to 10-31-1945	5,437.17 5,437.17 5,437.17 5,437.17 5,437.17	26,016.46 26,016.46 26,016.46 26,016.46 26,016.46	3,563.83 3,563.83 3,563.83 3,563.83 3,563.83	488.12 2,608.08 3,563.83 501.88 5,932.23	103.90 782.43 1,012.77 169.26 None
Reading Eagle Co., 30 North 4th St., Reading.	do.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	81,772.59 96,127.42 111,768.54 111,768.54 111,768.54 111,768.54	274,684.12 260,329.29 244,696.17 244,696.17 244,696.17 244,696.17	14,842.41 21,672.58 6,039.46 6,039.46 6,039.46 6,039.46	5,932.23 11,091.82 5,899.47 5,433.32 5,433.32 5,433.32	None 3,280.04 2,415.78 2,415.78 2,415.78 2,415.78
The Resinous Products & Chemical Co., 222 West Washington Sq., Philadelphia.	Manufacture and sale of chemicals.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	399,494.79 812,085.57 557,446.74 557,446.74 557,446.74 557,446.74	159,133.78 285,232.20 239,891.03 239,891.03 239,891.03 239,891.03	78,431.83 115,006.50 69,595.77 69,595.77 69,595.92 69,595.92	32,722.57 70,548.21 64,038.04 62,636.19 60,116.13 60,116.12	None 21,072.05 27,838.30 27,838.30 27,838.37 27,838.37
Royal Pants Manufacturing Co., Walnut St., Perkasie.	Manufacturing men's pants.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	12,754.33 14,756.28 14,756.28 14,756.28 14,756.28 15,492.65	26,700.29 66,426.06 66,426.06 66,426.06 66,426.06 65,689.49	13,315.10 41,933.36 41,933.36 41,933.36 41,933.36 41,196.99	3,328.77 29,996.68 37,339.24 33,968.95 36,694.17 39,137.14	None 6,499.68 19,441.65 17,765.49 19,060.53 19,664.75
St. Lawrence Dairy Co., 221 South 9th St., Reading.	Manufacture of milk products.	12-31-1945	23,337.18	2,005.73	2,005.73	1,905.45	1,063.01
Sartori Hosiery Mills, Inc., 3412 J St., Philadelphia.	Manufacturers of hosiery.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	30,401.50 39,670.36 31,023.27 7,212.06 5,233.99	136,463.66 136,463.66 136,463.66 29,541.48 29,541.48	13,820.91 16,148.41 15,148.40 9,095.03 9,095.03	4,884.24 14,696.36 13,456.31 5,545.62 8,408.33	1,472.51 8,322.21 8,276.34 1,945.89 2,531.01
Senate Theatre Co., Inc., 1225 Vine St., Philadelphia.	Motion-picture exhibitor.	10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	5,685.74 7,167.11 8,181.48 598,539.25 716,330.75 716,330.75	28,554.74 30,177.09 29,163.02 481,134.28 373,663.44 373,421.44	8,808.29 7,330.94 6,316.57 69,982.63 84,567.49 84,327.49	8,294.45 6,964.41 1,052.86 1,463.31 74,096.91 77,675.88	2,531.01 2,639.32 300.07 None 22,039.54 33,728.59
Smith, Kline & French Laboratories, 1530 Spring Garden St., Philadelphia.	Manufacturing pharmacists.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	717,276.75 21,018.07 24,648.57 317,636.69 264,028.84	175,178.54 405,213.46 401,582.96 None 65,631.46	84,321.49 35,700.86 32,070.36 None 64,317.54	75,889.34 16,452.65 31,613.70 12,773.00 34,939.49	33,728.59 4,880.17 17,093.49 5,650.22 14,711.37
Strick Co., Whitaker Ave. at Godfrey, Philadelphia.	Manufacturer of commercial trailers.	12-31-1941 12-31-1942 12-31-1943 1-31-1944 1-31-1945 1-31-1946	21,018.07 24,648.57 317,636.69 264,028.84 2,739.36	405,213.46 401,582.96 None 65,631.46 21,030.64	35,700.86 32,070.36 None 64,317.54 5,060.64	16,452.65 31,613.70 12,773.00 34,939.49 2,092.78	4,880.17 17,093.49 5,650.22 14,711.37 481.34
Sun Ray Drug Co., 1227 North Broad St., Philadelphia.	Retail drug stores.	1-31-1944 1-31-1945 1-31-1946	317,636.69 264,028.84 2,739.36	None 65,631.46 21,030.64	None 64,317.54 5,060.64	12,773.00 34,939.49 2,092.78	5,650.22 14,711.37 481.34
Tug Elizabeth Boyer Co., Inc., 117 South 17th St., Philadelphia.	Marine transportation.	12-31-1941 1-1-1942 to 6-30-1942	2,739.36 2,872.81	21,030.64 20,877.19	5,060.64 4,917.19	2,092.78 3,422.75	481.34 1,026.82
Vantool, Inc. (formerly Van Tire Tools, Inc.), 135 North 22d St., Philadelphia.	Manufacturer and distributor of automotive equipment.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	332.80 831.12 134,894.51 181,170.71	42,877.14 42,398.82 56,348.70 109,080.12	4,397.20 3,918.88 13,181.93 22,108.99	5,660.62 13,132.62 4,373.04 13,639.43	1,093.19 4,510.07 None 4,034.97
Wilson Products, Inc., 2d and Washington Sts., Reading.	Manufacture and sale of optical goods and safety appliances.	12-31-1941	181,170.71	109,080.12	22,108.99	13,639.43	4,034.97
<i>Twelfth District of Pennsylvania</i>							
Blueridge Textile Co., Inc., Kline and High Sts., Bangor.	Manufacture of textiles.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	37,343.86 35,948.78 37,903.80 20,239.84 20,185.80	43,095.89 43,073.00 39,899.75 94,176.84 94,230.88	18,326.20 20,247.31 18,326.20 49,160.37 49,214.41	13,899.27 18,222.58 13,698.10 46,702.25 46,753.69	4,308.76 9,275.55 8,252.98 21,526.62 21,520.63
Stevens Coal Co., Wilkes-Barre, Pa., care of Mr. Robert P. Smith, 815 15th St. N.W., Washington, D. C.	Anthracite coal.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	20,239.84 20,185.80	94,176.84 94,230.88	49,160.37 49,214.41	46,702.25 46,753.69	21,526.62 21,520.63
Syntex Fabrics, Inc., 600 Railway St., Williamsport.	Rayon woven cloth.	5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	27,825.96 27,825.96 27,825.96 27,825.96 27,825.96	72,510.76 72,510.76 72,510.76 72,510.76 72,510.76	57,770.88 57,770.88 57,770.88 57,770.88 57,770.88	15,449.60 29,263.69 57,031.03 54,363.78 32,178.12	4,596.66 27,906.56 27,156.00 24,660.97 14,476.39
<i>Twenty-third District of Pennsylvania</i>							
American Paper Specialty Manufacturing Co., Cremo and Martindale Sts., Pittsburgh.	Manufacture of paper dishes.	2-29-1944 2-28-1945 2-28-1946	7,151.80 7,496.34 7,637.06	23,861.38 23,533.84 23,376.12	2,914.69 2,606.55 2,428.83	2,646.57 2,476.23 1,934.41	787.01 705.09 550.89
Arrow Furniture Co. of Pennsylvania, 537 Locust St., Johnstown.	Installment furniture.	9-30-1941 9-30-1942 9-30-1943	1,200.00 3,726.97 26,740.00	23,238.75 22,129.88 3,496.23	5,330.07 5,040.16 3,496.23	1,596.02 2,462.77 9,532.04	None 776.30 5,317.87
Buse's Kredit Jewelry Co., Inc., 37 East Madison St., Chicago, Ill.	Retail installment jewelry.	12-31-1945	26,740.00	3,496.23	3,496.23	9,532.04	5,317.87

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1952—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (excess E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Twenty-third District of Pennsylvania—Con.</i>							
Carson Amusement Corp., 1915 East Carson St., Pittsburgh.	Motion-picture theater.....	12-31-1945	\$7,820.96	\$16,312.29	\$1,890.27	\$2,063.17	\$586.37
The Derrick Publishing Co., 5-7 Center St., Oil City.	Newspaper publishing and commercial printing.	12-31-1942	19,938.06	39,073.21	2,307.28	2,116.71	1,222.85
		12-31-1943	20,563.63	42,478.80	1,681.71	1,513.54	891.31
		12-31-1944	20,791.61	45,181.65	1,433.76	2,104.60	1,174.16
		12-31-1945	21,473.91	51,675.69	771.43	1,456.42	812.94
Elba Coal Co., Inc., Madera.....	Strip coal mining.....	12-31-1944	17,384.32	None	None	8,873.63	4,950.55
Erie Coach Co., 231 State St., Erie.....	Urban bus transportation.....	12-31-1942	44,894.99	64,769.09	22,465.18	24,714.17	12,671.67
Falk Chemical Co., Inc., Rosslyn Station, Carnegie.	Distribution of synthetic resins, dehydrated castor oil, etc.	11-30-1942	864.05	30,010.95	3,107.96	1,946.47	524.86
		11-30-1943	3,972.30	26,006.54	2,559.83	2,389.80	691.15
		11-30-1944	1,649.59	29,240.43	2,337.44	2,210.68	662.22
		11-30-1945	1,953.37	28,940.75	2,037.76	1,835.87	550.19
Falk & Co., Rosslyn Station, Carnegie.....	Manufacturing oil grease, etc.....	12-31-1945	70,172.72	3,175.00	3,175.00	5,902.38	2,485.21
Fisher Scientific Co., 711 Forbes St., Pittsburgh.	Laboratory instruments and supplies.	12-31-1940	125,693.72	150,568.01	6,796.28	2,057.13	None
		12-31-1941	151,429.03	124,832.70	10,070.97	5,163.97	1,521.17
		12-31-1942	151,429.03	185,125.46	10,070.97	9,321.39	4,028.38
		12-31-1943	151,429.03	185,125.46	10,070.97	9,063.87	4,028.38
		12-31-1944	153,972.20	53,550.40	10,070.97	9,567.43	4,028.39
Freeport Brick Co., Freeport.....	Manufacture and sale firebricks.....	12-31-1940	17,234.92	30,275.08	1,435.92	431.40	None
		12-31-1941	19,596.75	27,903.25	1,962.79	901.95	266.73
Fulton-Shea Theatre Co., care of Jamestown Amusement Corp., 132 West 43d St., New York, N. Y.	Exhibition of motion pictures.....	9-30-1941	40.00	21,535.27	9,101.61	54.15	None
		9-30-1942	481.25	21,094.02	20,392.55	12,217.44	4,022.17
		9-30-1943	1,610.41	19,904.86	19,263.39	17,337.05	5,528.31
		9-30-1944	2,779.39	20,904.36	18,094.41	14,251.84	4,673.74
		9-30-1945	3,653.95	20,029.80	17,219.95	7,337.63	2,113.00
		9-30-1946	4,541.71	19,142.04	16,332.09	3,916.76	1,521.60
Dwight Hamlin Co., 5954 Baum Blvd., Pittsburgh.	Manufacturers and jobbers of mixed livestock feed.	12-31-1945	5,286.23	760.82	760.82	722.78	293.42
KQV Broadcasting Co., Union Trust Bldg., Pittsburgh.	Radio station.....	12-31-1944	37,219.69	58,166.44	12,783.78	11,592.28	5,474.96
Pennsylvania Industrial Chemical Corp., 120 State St., Clairton.	Chemical manufacturing.....	12-31-1940	18,550.11	467,422.02	34,788.59	4,263.36	None
		12-31-1941	22,388.95	466,832.06	71,113.84	43,908.85	12,984.59
		12-31-1942	27,002.01	464,018.01	68,259.79	58,782.08	29,659.66
		12-31-1943	31,428.66	462,501.58	66,781.36	56,848.42	28,470.26
		12-31-1944	964.03	50,906.04	2,800.93	4,196.64	1,213.71
		12-31-1945	1,179.32	58,005.68	2,525.68	3,003.55	901.67
Pittsburgh Chemical Sales Corp. (formerly Chemical Sales Corp.), 1901 Grant Bldg., Pittsburgh.	Buying and selling chemicals.....	12-31-1941	33,710.09	21,280.91	8,654.91	3,774.34	1,132.56
		12-31-1942	39,486.28	17,513.72	4,878.72	4,445.92	2,585.72
		12-31-1943	39,486.28	17,513.72	4,878.72	4,390.85	2,585.72
		12-31-1944	40,985.17	16,004.83	3,399.83	3,201.34	1,347.93
		12-31-1945	42,767.24	14,232.76	1,597.76	1,517.87	639.10
Potter-McCune Co., 3200 Walnut St., McKeesport.	Wholesale grocers.....	12-31-1941	108,208.01	None	None	335.92	67.1
		12-31-1942	108,893.51	None	None	66.08	28.65
		12-31-1943	99,911.25	2,186.73	None	3,876.34	1,722.83
		12-31-1944	103,603.92	None	None	1,681.07	437.15
		12-31-1945	90,280.62	2,817.38	None	2,919.32	1,229.18
Reiner Manufacturing Co., McKinley Ave., Mercer.	Manufacturer of gas heating appliances.	12-31-1940	20,469.48	101,383.91	15,071.59	6,123.65	None
		12-31-1941	25,245.83	59,102.38	25,565.91	13,575.96	4,026.90
		12-31-1942	25,565.91	58,782.30	25,565.91	23,063.32	12,272.01
		12-31-1943	26,245.83	246,492.22	25,565.91	14,705.11	13,054.41
Shapero's, Inc., William Penn Hotel, Pittsburgh.	Retail drugs.....	9-30-1944	2,888.31	6,555.15	4,797.94	4,497.74	1,295.46
		9-30-1945	3,729.52	6,113.94	3,956.73	3,758.89	1,068.32
		9-30-1946	3,999.33	5,844.13	3,686.92	882.83	259.91
Southern Pipe Line Corp., 411 North Broadway, Corpus Christi, Tex.	Transportation of oil, gas, and brine.....	12-31-1941	261,766.05	96,220.05	11,833.95	1,911.30	592.50
United Refining Co., Post Office Box 780, Warren.	Refining crude petroleum.....	12-31-1941	355,967.86	224,660.12	75,220.52	75,902.20	22,445.67
		12-31-1942	386,396.61	254,601.41	27,875.77	25,798.77	11,150.30
		12-31-1943	386,396.61	254,601.41	27,875.77	25,088.19	11,150.31
		12-31-1944	490,602.61	179,315.37	27,875.77	26,481.99	11,150.30
		12-31-1945	390,602.61	254,601.41	27,875.77	26,481.08	11,150.32
Vernon Manufacturing Co., Charles G. Hasson, trustee, Ebensburg.	Manufacturers of beauty-parlor supplies and equipment.	9-30-1941	732.38	13,497.62	2,067.62	564.28	None
WKST, Inc., Cathedral Bldg., New Castle.	Communications.....	9-30-1942	2,201.99	12,048.01	1,088.72	624.97	157.17
		12-31-1944	1,975.78	4,902.22	1,444.22	1,372.01	339.94
		12-31-1945	1,744.00	5,134.00	1,676.00	1,592.20	452.67
Watson-Standard Co., 225 Galveston Ave., Pittsburgh.	Manufacture and sale of paints and allied products.	11-30-1942	82,724.10	61,599.33	8,911.25	5,816.18	2,196.57
		11-30-1943	86,474.90	60,848.53	5,160.45	4,766.25	2,064.18
		11-30-1944	86,474.90	60,848.53	5,160.45	4,880.56	2,054.17
		11-30-1945	86,474.90	60,848.53	5,160.45	4,902.42	2,054.17
<i>Rhode Island</i>							
C. I. Hayes, Inc., 75 Baker St., Providence.	Manufacture, sales, and service of electrical heat-treating equipment.	12-31-1941	18,131.21	45,097.05	5,907.89	5,907.89	1,831.44
Kay Jewelry Co. of Woonsocket, 151 Main St., Woonsocket.	Retail installment jewelry.....	6-30-1944	13,962.42	2,149.68	2,149.68	1,494.03	604.29
Newport Electric Corp., 159 Thames St., Newport.	Public utility—electric light and power.	6-30-1946	7,196.64	8,915.46	8,915.46	4,259.61	1,246.49
The Outlet Co., 176 Weybosset St., Providence.	Department store.....	12-31-1943	287,155.88	4,552.74	4,552.74	4,325.11	1,821.09
<i>South Carolina</i>							
Belk-Simpson Co., Abbeville; care of Belk-Simpson Co., Greenville.	Retail department store.....	12-31-1942	4,468.58	2,251.08	901.42	811.50	243.38
		12-31-1943	4,468.58	2,251.08	901.42	811.28	243.38
		12-31-1944	4,468.58	901.42	901.42	856.35	243.40
		12-31-1945	4,468.58	901.42	901.42	856.35	243.39
Belk's Department Store of Clinton, Inc., Clinton.	.....do.....	12-31-1942	4,349.80	4,485.41	1,180.20	1,062.21	318.66
		12-31-1943	4,349.80	4,485.41	1,180.20	1,062.16	318.65
		12-31-1944	4,349.80	1,180.20	1,180.20	1,121.19	318.65
		12-31-1945	4,349.80	1,180.20	1,180.20	1,121.19	318.65
Columbia Garment Mills, Inc., 701 Whaley St., Columbia.	Selling agents—garments, etc.....	12-31-1940	806.99	11,103.01	1,103.01	278.13	None
		12-31-1941	1,809.60	18,190.34	8,405.89	3,371.14	1,042.33
		12-31-1942	3,596.43	16,493.57	6,799.12	6,503.04	1,950.91
		12-31-1943	4,077.95	15,922.05	6,227.60	5,792.38	1,737.69
		12-31-1944	4,712.06	15,287.94	5,593.49	5,353.71	1,521.58
		12-31-1945	6,108.50	13,891.50	4,197.05	4,113.67	1,168.98

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—

Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>South Carolina—Continued</i>							
Dixie-Home Stores, 320 South Hudson St., Greenville.	Retail grocery stores.....	12-31-1943	\$295,174.28	\$33,782.26	\$33,782.26	\$30,404.04	\$13,512.90
		12-31-1944	295,174.28	38,843.53	38,843.53	36,901.35	15,537.41
		12-31-1945	295,174.28	41,441.20	41,441.20	39,392.14	16,576.49
Dr. Pepper Bottling Co., Inc., Charleston.	Manufacturer and distributor of carbonated beverages.....	12-31-1942	2,962.59	7,388.53	915.65	1,005.16	301.84
		12-31-1943	2,335.71	6,544.29	872.53	705.95	212.09
		12-31-1944	2,965.14	943.16	943.16	865.94	244.84
Greenville Bargain House, Greenville.	Retail department store.....	12-31-1942	4,864.10	21,018.55	5,275.53	4,748.34	1,424.30
		12-31-1943	4,548.82	21,336.14	5,591.51	5,032.35	1,509.71
		12-31-1944	4,971.54	21,334.73	5,591.51	1,552.11	1,552.11
Hamiltons, Inc., 18 South Main St., Greenville.	Jewelry.....	6-30-1945	2,609.79	2,183.31	2,183.31	1,045.60	889.50
		6-30-1946	2,609.79	2,183.31	2,183.31	1,045.60	297.17
The Pastime Amusement Co., 227 King St., Charleston.	Operating theaters.....	12-31-1940	18,181.35	53,901.06	7,214.49	1,803.62	None
		12-31-1941	22,438.38	58,425.99	8,785.37	3,933.40	1,225.55
		12-31-1942	24,618.76	70,656.00	6,604.90	4,753.28	3,500.58
Plymouth Manufacturing Co., Inc., McColl.	Textile manufacturers.....	10-31-1944	30,826.96	29,687.77	29,687.77	26,734.00	16,163.20
		10-31-1945	34,180.23	26,033.44	26,033.44	33,882.09	16,274.86
The State Co., 1220 Main St., Columbia.	Newspaper.....	6-30-1943	33,697.03	19,479.78	5,476.28	4,928.65	2,902.43
Superior Laundry, King Street Extension, Post Office Box 406, Charleston.	Laundry and dry cleaning.....	2-28-1942	1,579.96	7,290.44	3,371.43	213.42	49.09
		2-28-1943	1,612.49	10,299.74	3,338.90	3,005.01	802.35
		2-29-1944	1,322.64	9,014.14	3,628.75	3,299.26	980.86
Theatres Realty Co., 227 King St., Charleston.	Real estate.....	12-31-1941	20,124.58	8,742.10	1,371.99	480.20	211.29
		12-31-1942	20,124.58	22,350.09	1,371.99	1,234.79	727.15
<i>Tennessee</i>							
Acme Boot Manufacturing Co., Inc., Clarksville.	Boot manufacturing.....	11-30-1946	22,136.50	105,792.70	10,370.94	466.83	466.83
American Bread Co., 456 4th Ave. North, Nashville.	General baking.....	12-31-1942	16,553.34	8,695.51	3,396.66	3,057.09	1,042.44
		12-31-1943	16,553.34	8,695.51	3,396.66	3,056.99	1,060.14
		12-31-1944	16,553.34	8,030.04	3,396.66	3,226.73	1,800.24
		12-31-1945	20,954.61	3,618.77	1,004.61	2,027.57	1,131.17
Franklin Limestone Co., 612 10th Ave. North, Nashville.	Crushed limestone.....	12-31-1940	33,415.81	25,880.35	1,774.58	532.38	None
		12-31-1941	41,223.64	24,777.25	2,449.14	1,102.11	341.64
		12-31-1942	36,663.64	24,777.25	3,205.80	2,886.11	1,282.73
		12-31-1943	36,663.64	27,404.51	3,206.80	3,097.76	1,699.02
		12-31-1944	36,663.64	27,404.51	3,206.80	3,043.46	1,504.05
		3-31-1946	34,929.39	27,404.51	3,206.80	2,295.29	1,280.52
Industrial Tractor & Equipment Co., 205 11th Ave. South, Nashville.	Road equipment.....	12-31-1941	4,928.94	28,956.98	11,733.29	4,105.65	1,026.66
Kay Jewelry Co. of Chattanooga, Inc., 630 Market St., Chattanooga.	Retail installment jewelry.....	12-31-1943	12,802.31	3,769.92	3,769.92	2,849.37	1,844.00
		6-30-1946	12,906.36	21,764.84	21,764.84	6,714.39	4,552.03
Kay Jewelry Co. of Knoxville, Tenn., 408 South Gay St., Knoxville.	Retail installment jewelry.....	6-30-1941	5,023.44	24,665.11	2,530.96	2,013.42	None
		6-30-1942	5,023.70	28,836.67	12,933.25	4,712.62	1,083.90
		6-30-1943	5,414.25	27,356.12	18,194.20	None	3,851.87
		6-30-1944	6,745.68	27,749.51	16,862.77	12,626.77	6,194.44
		6-30-1945	8,767.56	28,727.63	14,840.89	10,705.69	6,244.42
		6-30-1946	9,437.17	25,058.02	14,171.28	6,786.68	2,451.42
Kerr Motor Co., 513 North Gay St., Knoxville.	Automobile dealer.....	12-31-1943	21,269.16	36,903.72	9,034.03	8,154.39	4,802.02
		12-31-1944	21,269.16	36,903.72	9,034.03	8,582.33	4,788.03
		12-31-1945	21,269.16	36,903.72	9,034.03	8,149.46	4,788.03
		12-31-1946	21,269.16	36,903.72	9,034.03	8,149.46	4,788.03
Knoxville Transit Lines, 1121 East Magnolia Ave., Knoxville.	Public utility—operating street cars and busses in Knoxville and suburbs.....	12-31-1943	95,720.49	None	None	6,863.90	3,050.61
		12-31-1944	89,093.93	7,626.56	7,626.56	14,450.46	6,101.25
The Krystal Co., 1030 Volunteer Bldg., Chattanooga.	Small lunchrooms.....	12-31-1940	41,395.27	14,930.67	6,163.73	1,277.55	None
		12-31-1941	50,300.17	55,408.00	6,690.82	2,679.03	830.77
		12-31-1942	50,300.17	55,408.00	16,199.83	14,579.84	6,479.93
		12-31-1943	50,300.17	55,408.00	16,199.83	14,579.84	6,479.93
		12-31-1944	50,300.17	55,408.00	16,199.83	15,389.84	6,479.93
		12-31-1945	50,300.17	55,408.00	16,199.83	15,405.05	6,479.93
		12-31-1946	38,005.93	8,896.53	8,896.53	8,442.20	3,813.84
The Mid-South Oil Co., 431 North Dunlap St. (Post Office Box 137), Memphis.	Wholesale petroleum products.....	12-31-1945	38,005.93	8,896.53	8,896.53	8,442.20	3,813.84
O'Donnell Shoe Corp., Humboldt.	Shoe manufacturers.....	2-28-1945	4,879.33	33,726.99	33,726.99	26,667.73	15,343.03
		2-28-1946	6,655.01	32,205.23	32,205.23	25,649.49	12,537.96
K. W. Rogers & Son, Inc., Dyersburg.	Chain groceries.....	12-31-1945	14,130.05	2,693.11	2,693.11	2,558.45	1,242.11
Southern Greeting Card Co., 216 South Pauline St., Memphis.	Greeting cards.....	1-31-1944	2,431.09	16,085.45	2,348.84	1,929.66	603.82
		1-31-1945	2,431.09	16,085.45	2,348.84	2,231.40	633.30
		1-31-1946	2,431.09	16,548.45	2,348.84	6,066.52	172.37
Standard Parts Corp., 192 South Dudley St., Post Office Box 2848, Memphis.	Wholesale automobile parts and machine shop.....	12-31-1941	25,163.60	44,374.20	14,221.64	5,692.66	1,764.72
W. E. Stephens Manufacturing Co., Inc., 308 2d Ave., Nashville.	Manufacturers work shirts and pants.....	12-31-1941	21,228.86	4,974.07	4,369.31	4,369.31	1,354.48
		12-31-1943	21,228.86	14,905.07	4,369.31	3,870.26	2,279.16
Tennessee Newspapers, Inc., 1100 Broadway, Nashville.	Daily newspaper.....	12-31-1942	117,256.10	47,072.13	21,328.05	1,592.38	463.63
		3-31-1943	117,256.10	47,072.13	21,328.05	48,991.05	21,773.30
		3-31-1944	117,256.10	47,072.13	21,328.05	19,460.38	8,531.22
		3-31-1945	117,256.10	47,072.13	21,328.05	20,261.65	8,531.22
		3-31-1946	117,256.10	47,072.13	21,328.05	16,266.62	6,427.03
		3-31-1946	3,208.71	7,950.84	2,383.83	850.73	241.78
Tennessee Beer Co., Inc., 412 Davidson St., Nashville.	Beer distributors.....	12-31-1942	41,153.96	171,963.34	49,096.04	29,082.55	21,879.03
		12-31-1943	42,039.34	171,077.96	48,210.66	27,655.46	20,478.49
		12-31-1944	45,292.15	169,825.15	44,957.85	36,597.58	17,945.64
		12-31-1945	47,193.26	165,924.04	43,056.74	23,453.48	17,222.70
		12-31-1946	5,349.96	2,377.24	1,205.04	1,084.53	325.36
Tennessee Chair Co., Inc., 402 Sycamore St., Elizabethton.	Furniture manufacturer.....	12-31-1942	5,349.96	2,377.24	1,205.04	1,084.53	325.36
The Tennessee Valley Bank (formerly Morris Plan Bank of Knoxville), 414 West Clinch Ave., Knoxville.	Banking.....	12-31-1940	20,777.56	39,777.27	2,972.44	1,226.31	None
		12-31-1941	22,023.18	50,020.62	6,476.82	3,062.02	949.23
		12-31-1942	24,136.92	47,906.88	9,113.08	8,708.22	3,128.19
		12-31-1943	25,014.85	47,028.95	8,235.15	7,459.68	4,392.92
		12-31-1944	25,295.26	46,448.54	7,654.74	7,272.00	4,057.01
		12-31-1945	28,023.80	44,232.18	6,438.38	5,166.46	2,882.34
Thatcher Oil Co., Inc. (formerly Thatcher Oil Co.), 57th St. and Tennessee Ave., Chattanooga.	Wholesaler (petroleum products).....	12-31-1941	4,063.92	18,967.05	10,548.50	4,488.53	1,032.06
		12-31-1942	4,310.58	18,720.40	10,301.84	12,413.61	3,724.09
		12-31-1943	4,300.46	18,530.82	10,111.96	5,017.14	1,505.14
		12-31-1945	6,205.70	16,825.48	8,406.92	2,708.33	769.74
		12-31-1946	21,667.63	7,253.43	1,813.34	1,813.34	None
Toddle House, Inc., The National Toddle House Corp. (successor), 5 North Third St., Memphis.	Leasing sandwich shops to operators.....	12-31-1941	20,021.47	10,937.39	10,937.39	170.42	74.98
		12-31-1942	20,021.47	10,937.39	10,937.39	2,861.33	1,685.12
		7-31-1945	9,314.79	19,136.62	4,282.77	4,058.63	1,228.31
		7-31-1946	10,127.43	3,470.13	3,470.13	1,377.65	421.34

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Tennessee—Continued</i>							
Southern Greeting Card Co., 216 South Pauline St., Memphis.	Greeting cards.....	1-31-1944	\$2,431.09	\$16,068.45	\$2,348.84	\$1,929.66	\$603.82
		1-31-1945	2,431.09	16,068.45	2,348.84	2,231.40	633.20
		1-31-1946	2,431.09	16,548.45	2,348.84	606.52	172.37
Standard Parts Corp., 192 South Dudley St., Post Office Box 2848, Memphis.	Wholesale automobile parts and machine shop.	12-31-1941	25,163.60	44,374.20	14,231.64	5,692.66	1,764.72
W. E. Stephens Manufacturing Co., Inc., 308 Second Ave., Nashville.	Manufacturers of work shirts and pants.	12-31-1941	21,229.86	4,974.07	4,369.31	4,369.31	1,354.48
		12-31-1943	21,229.86	14,903.07	4,300.31	3,870.26	2,279.16
Tennessee Newspapers, Inc., 1100 Broadway, Nashville.	Daily newspaper.....	3-31-1942	117,256.10	47,072.13	21,328.05	1,092.38	493.63
		3-31-1943	117,256.10	47,072.13	21,328.05	48,991.05	21,773.80
		3-31-1944	117,256.10	47,072.13	21,328.05	19,460.38	8,531.22
		3-31-1945	117,256.10	47,072.13	21,328.05	20,251.65	8,531.22
		3-31-1946	117,256.10	47,072.13	21,328.05	15,253.62	6,427.63
Tennessee Beer Co., Inc., 412 Davidson St., Nashville.	Beer distributors.....	8-31-1946	3,208.71	7,969.84	2,383.83	850.73	241.78
Tennessee Brewing Co., 11 West Butler Ave., Memphis.	Brewery.....	12-31-1942	41,133.96	171,963.34	49,096.04	29,082.35	21,879.03
		12-31-1943	42,030.34	171,077.96	48,210.66	27,655.46	20,478.49
		12-31-1944	45,292.15	167,825.15	44,957.85	36,597.58	17,945.64
		12-31-1945	47,193.26	165,924.04	43,056.74	23,453.48	17,222.70
Tennessee Chair Co., Inc., 402 Sycamore St., Elizabethton.	Furniture manufacturer.....	12-31-1942	5,349.96	2,377.24	1,205.04	1,084.53	325.26
The Tennessee Valley Bank (formerly Morris Plan Bank of Knoxville), 414 West Clinch Ave., Knoxville.	Banking.....	12-31-1940	29,777.56	39,777.27	2,672.44	1,235.31	None
		12-31-1941	22,023.18	50,020.62	6,476.82	3,062.02	949.23
		12-31-1942	24,136.02	47,906.88	9,113.08	8,708.22	5,128.19
		12-31-1943	25,014.85	47,028.95	8,235.15	7,459.68	4,392.92
		12-31-1944	25,393.26	46,448.54	7,654.74	7,272.00	4,037.01
		12-31-1945	28,023.80	44,232.18	5,438.38	5,165.46	2,882.34
Thatcher Oil Co., Inc. (formerly Thatcher Oil Co.), 57th St. and Tennessee Ave., Chattanooga.	Wholesaler (petroleum products).....	12-31-1941	4,093.92	18,967.06	10,548.50	4,488.53	1,052.05
		12-31-1942	4,310.58	18,730.40	10,301.84	12,413.61	3,724.09
		12-31-1943	4,500.46	18,530.52	10,111.96	5,017.14	1,503.14
		12-31-1945	6,303.50	16,825.48	8,406.92	2,708.33	769.74
Toddle House, Inc., The National Toddle House Corp. (Successor), 5 North 3d St., Memphis.	Leasing sandwich shops to operators.	12-31-1940	21,667.63	7,253.43	7,253.43	1,813.34	None
		12-31-1941	26,021.47	10,937.39	10,937.39	170.42	74.98
		12-31-1942	26,021.47	10,937.39	10,937.39	2,861.63	1,685.12
United Grocers, Inc., 23 Talbot St., Memphis.	Wholesale grocers.....	7-31-1945	9,314.79	19,136.62	9,282.77	4,068.63	1,228.31
		7-31-1946	10,127.43	3,470.13	3,470.13	1,577.65	421.84
<i>First District of Texas</i>							
Alamo Broadcasting Co., Inc., 223 Milam Bldg., San Antonio.	Radio broadcasting.....	12-31-1943	3,997.71	8,531.84	1,227.29	1,164.57	331.37
Beaumont Broadcasting Corp., Post Office Box 2959, Beaumont.	do.....	12-31-1944	7,562.36	16,187.64	6,587.64	5,563.23	1,890.66
Brenham Cotton Mills, Inc., Post Office Box 230, Brenham.	Cotton textile manufacturers.....	12-31-1945	7,453.31	16,296.69	6,796.69	5,216.77	1,920.11
		7-31-1946	27,933.38	None	None	1,800.32	1,004.35
The Chicago Corp. (formerly Coastal Recycling Corp.), Post Office Box 1702, Corpus Christi.	Recycling of gas and recovery of distillate.	8-31-1941	76,106.79	233,551.34	39,516.18	5,393.71	None
		9-1-1941 to					
John Cox Lumber Co., Post Office Box 700, Houston.	Building material.....	12-31-1941	92,355.04	224,523.98	33,735.46	8,637.98	1,747.77
		11-30-1943	6,116.54	19,533.46	4,903.46	4,413.12	1,323.94
		11-30-1944	6,419.33	19,230.67	4,090.67	4,351.16	1,260.85
		11-30-1945	6,756.61	18,893.30	4,263.29	4,050.22	1,171.52
Cron & Gracey Drilling Corp., 1809 Commerce Bldg., Houston.	Oil well drilling.....	7-31-1941	40,914.67	160,457.37	20,457.09	7,022.10	None
		7-31-1942	49,236.24	108,984.27	31,323.76	2,891.09	996.35
		7-31-1943	49,570.91	108,639.60	31,179.09	29,667.84	13,185.70
		7-31-1944	49,570.91	108,639.60	31,179.09	40,431.11	17,466.77
		7-31-1945	49,570.91	108,639.60	31,179.09	29,620.14	12,471.63
		7-31-1946	49,570.91	108,639.60	31,179.09	12,416.11	5,227.83
Engineers & Fabricators, Inc., Post Office Box 7395, Houston.	Manufacturer of heat transfer.....	3-31-1945	9,108.64	19,528.83	2,861.36	11,123.69	5,520.09
Gasoline Production Corp., 1101 Transit Tower, San Antonio.	Natural gas recycling.....	12-31-1941	8,603.24	114,283.54	48,396.76	27,955.85	8,666.32
		12-31-1942	6,044.55	110,842.22	50,955.45	48,455.05	24,919.29
		12-31-1943	6,973.91	115,912.86	50,926.09	44,348.50	21,667.05
		12-31-1944	8,923.95	113,962.82	48,996.05	29,599.81	15,023.18
Guadalupe Valley Cotton Mills, Cuero.....	Cotton duck manufacturers.....	8-31-1941	19,634.10	37,998.28	5,067.80	1,864.22	None
		8-31-1942	23,993.86	44,082.36	6,736.14	4,013.05	1,737.09
Gulf Plains Corp., Post Office Box 1702, Corpus Christi.	Natural-gas production.....	8-31-1944	70,250.02	508,280.73	43,749.98	53,029.09	30,454.42
		8-31-1945	58,170.15	520,360.60	55,829.85	16,722.82	7,890.18
Hastings Oil Co., Post Office Box 123, Pearland.	Oil producing.....	12-31-1941	6,282.43	3,122.61	11,750.38	1,092.70	251.32
		12-31-1942	6,348.28	6,062.47	11,684.53	10,516.08	3,215.47
Herrin Transportation Co., 2300 Walter Ave., Houston.	Common carrier motor carrier of freight.	12-31-1943	97,850.00	None	None	7,644.16	3,397.40
Hudson Engineering Corp., 2711 Danville Rd., Houston.	Engineering and constructing.....	7-31-1941	2,881.99	160,384.74	28,932.22	11,177.61	None
		7-31-1942	10,909.34	32,338.39	31,780.66	17,692.29	6,204.07
		7-31-1943	15,945.60	127,364.13	28,809.40	21,176.43	11,012.41
		11-30-1941	97,422.82	154,460.18	5,177.18	1,812.01	None
Latex Construction Co., 2707 Ferndale, Houston.	Pipeline construction.....	12-31-1945	10,663.92	334.08	334.08	5,395.38	697.01
Lea County Gas Co., Church and Main Sts., Yuleta.	Public utility (natural gas).....	12-31-1945	10,663.92	334.08	334.08	5,395.38	697.01
The Midland Gasoline Co., Conroe.....	Gasoline refinery from natural gas.	12-31-1941	33,143.37	97,588.84	43,804.43	2,165.02	671.15
		12-31-1942	35,493.27	131,560.64	50,090.73	58,778.27	27,372.85
		12-31-1943	35,521.29	142,043.28	50,174.41	45,336.97	21,381.96
		12-31-1944	35,694.29	142,043.28	50,374.41	30,915.66	20,709.47
		12-31-1945	35,767.59	142,043.28	50,374.41	37,151.99	20,699.98
Nine Hundred Main, Inc., Bankers Mortgage Bldg., Houston.	Operation and maintenance of office building..	3-31-1945	96,489.39	114,816.94	55,510.61	52,733.08	22,394.25
		4-1-1945 to					
		7-2-1945	96,489.39	114,816.94	55,510.61	13,436.61	7,496.22
		7-25-1945 to					
Parker Brothers & Co., Inc., 5303 Navigation Blvd., Houston.	Shell, sand, gravel production.....	12-18-1945	96,489.39	114,816.94	55,510.61	21,094.03	9,844.35
		5-31-1946	216,873.79	5,601.18	5,601.18	3,119.78	1,313.59
Pearland Oil Co., Post Office Box 123, Pearland.	Oil producing.....	6-30-1942	9,835.82	None	3,735.04	None	None
		6-30-1943	10,391.74	23,274.04	3,179.82	4,911.29	1,490.36
Peden Iron & Steel Co., 700 North San Jacinto St., Houston.	Wholesale hardware.....	12-31-1940	201,469.78	131,030.22	15,005.22	4,681.97	None
		12-31-1941	269,830.20	82,609.80	25,669.80	15,401.88	4,774.58
		12-31-1942	285,630.81	76,869.19	29,369.19	26,432.27	11,747.68
		12-31-1943	255,445.72	150,391.43	29,554.28	26,568.85	11,821.71
		12-31-1944	255,339.45	629,805.00	29,660.55	28,177.52	11,864.22
		12-31-1945	251,679.81	154,157.19	33,320.19	31,654.18	13,328.08

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (each E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of Texas—Continued</i>							
D. L. Pincus, Inc., 420 East Houston St., San Antonio.	Retail mercantile.....	3-31-1943	\$2,769.18	\$11,342.88	\$6,989.84	\$8,935.96	\$2,680.78
		3-31-1944	2,708.78	11,403.28	7,050.24	6,539.45	1,941.00
		3-31-1945	2,563.03	11,547.03	7,193.99	6,903.71	1,962.10
Southwestern Ice & Cold Storage Co., 315 Guadalupe St., Austin.	Ice manufacture and ice sales.....	4-30-1943	3,547.40	28,144.60	2,627.60	984.02	295.21
		4-30-1944	8,171.45	23,520.55	None	2,141.41	630.87
		4-30-1945	9,651.35	31,141.65	None	1,132.40	321.84
		4-30-1946	10,130.52	40,529.48	None	261.76	74.40
Southwestern Oil & Refining Co., Post Office Box 1147, Corpus Christi.	Oil refining and marketing.....	12-31-1941 ¹	95,522.23	61,918.50	20,377.77	5,101.59	1,581.49
		12-31-1942 ²	95,522.23	61,918.50	60,275.10	569.51	253.11
		12-31-1943 ³	95,522.23	61,918.50	20,377.77	49,950.47	22,200.21
Sunshine Broadcasting Co., Gunter Hotel, San Antonio.	Radio broadcasting.....	8-31-1941	19,382.04	77,844.76	103.57	45.20	None
		8-31-1942	16,559.55	80,667.25	15,372.71	7,872.24	2,955.78
		8-31-1943	13,229.82	119,746.92	31,723.23	28,550.91	15,153.07
		8-31-1944	11,319.16	117,373.98	33,633.80	21,284.28	10,150.34
		8-31-1945	11,023.07	117,670.07	33,929.98	19,884.84	16,512.61
Swed Distributing Co., 1400 West Jackson St., Harlingen.	Wholesale beer and wine distributor.	8-31-1945	8,711.43	33,623.86	313.57	297.89	84.67
		8-31-1946	8,711.44	33,523.83	313.56	99.57	28.30
Titano Oil Co., 1065 Kirby Bldg., Houston.	Oil.....	7-31-1944	6,732.83	61,495.22	26,517.17	25,028.82	11,704.26
J. Weingarten, Inc., 808 Prairie Ave., Houston.	Retail grocers.....	12-31-1943	338,648.54	6,950.20	6,950.20	12,510.36	5,560.16
		12-31-1944	337,364.93	6,950.20	6,950.20	5,261.47	2,215.36
Wyatt Metal & Boiler Works, Post Office Box 3052, Houston.	Fabricated structural steel.....	12-31-1940	272,683.44	263,599.46	68,008.96	25,016.96	None
		12-31-1941	237,058.25	268,715.40	78,562.29	45,161.45	14,000.65
		12-31-1942	338,904.93	266,259.86	76,725.61	69,653.04	30,690.24
		12-31-1943	338,904.43	112,345.07	76,726.11	69,653.50	30,690.44
		12-31-1944	338,904.94	112,345.06	76,725.60	72,889.33	30,690.24
<i>Second District of Texas</i>							
Amarillo Garage and Storage, Inc., 102 West 3d St., Amarillo.	Filling station (garage and storage).	8-31-1946	4,793.87	2,046.13	2,046.13	437.97	122.00
Baird Refining Co., transferor; Woodley Petroleum Co., transferee, Box 1460, Houston.	Oil refining.....	12-31-1943	30,500.82	10,702.92	5,599.18	3,522.11	2,074.14
		12-31-1944	30,500.82	88,249.18	5,599.18	5,519.22	2,230.08
Mrs. Baird's Bakery, Inc., Summit and Vickery Ave., Fort Worth.	Bakery.....	6-30-1946	175,510.92	186,873.13	23,989.08	11,488.46	4,837.25
A. H. Belo Corp., Young, Record and Houston Sts., Dallas.	Publisher of Dallas Morning News and owners of WFAA radio station.	12-31-1944	130,358.82	341,502.50	138,911.22	68,820.29	55,564.49
		12-31-1945	130,358.82	138,911.22	138,911.22	75,741.82	55,564.49
Bonham Cotton Mills, Bonham.	Cotton textile manufacturer.	12-31-1941	68,785.47	66,075.06	3,823.03	1,911.52	592.57
Bowen Motor Coaches, care of Continental Bus System, Inc., 315 Continental Ave., Dallas.	Motor bus transportation of passengers and express.	12-31-1941	199,327.15	538,283.25	99,922.85	33,980.57	10,533.98
		12-31-1942	206,048.71	528,561.69	123,451.29	146,498.78	80,702.73
Cardinal Oil Co., Box 1500, San Angelo.	Oil and gas production.....	12-31-1942	40,330.60	18,862.54	6,294.16	2,257.40	1,003.29
Durham-Burdine Co., transferor; L. A. Burdine and R. L. Durham, transferees, 1103 Broadway, Lubbock.	Retail clothing.....	4-30-1943	2,084.98	4,888.32	765.02	688.52	206.55
		5-1-1943 to 2-2-1944	2,084.97	4,888.34	765.03	532.39	158.60
Sam A. Fenberg & Sons, Inc., 314 Polk St., Amarillo.	Retail jewelry.....	12-31-1942	11,991.32	40,283.75	1,783.68	1,695.36	517.27
		12-31-1943	11,991.32	40,283.75	1,783.68	1,603.81	481.60
		12-31-1944	11,991.32	39,215.54	1,783.68	1,694.49	517.27
		12-31-1945	11,991.32	40,283.75	1,783.68	1,694.50	517.27
Gandy's, Inc., San Angelo.	Creamery.....	12-31-1941	12,209.45	51,578.73	4,995.55	1,748.44	437.11
		12-31-1942	12,209.45	51,578.73	4,995.55	4,496.00	1,394.11
		12-31-1943	12,209.44	51,578.74	4,995.56	4,496.01	1,394.11
		12-31-1944	12,209.44	51,578.74	4,995.56	4,744.78	1,996.01
		12-31-1945	12,209.44	51,578.74	4,995.56	4,745.78	1,992.32
Geophysical Service, Inc., 6000 Lemmon Ave., Dallas.	Exploration of oil, gas, and mineral deposits.	12-31-1942	53,086.46	335,213.42	94,161.17	52,925.74	26,541.11
		12-31-1943	53,299.14	335,000.74	93,948.49	84,533.65	37,579.34
		12-31-1944	55,470.51	332,829.37	91,777.12	80,549.27	36,913.53
		12-31-1945	56,745.65	331,454.23	90,501.98	80,286.93	36,371.42
Haggar Co., 6113 Lemmon Ave., Dallas.	Wholesale—men's and boy's pants, shirts, etc.	11-30-1941	127,950.88	63,741.48	1,256.37	439.73	None
		11-30-1942	163,415.31	78,525.62	2,259.62	1,874.32	602.64
K. C. M. C., Inc., 317 Pine St., Texarkana.	Radio broadcasting.....	12-31-1944	1,002.57	2,433.52	2,317.98	2,202.08	625.86
		12-31-1945	1,516.48	1,803.87	1,803.87	1,713.68	487.05
Frank Kent Motor Co., 100 East Lancaster Ave., Fort Worth.	Automobiles, accessories, etc.....	12-31-1941	14,281.33	35,868.22	9,894.46	3,957.79	1,226.91
		12-31-1942	23,753.56	28,461.74	1,891.97	6,269.35	3,471.72
		12-31-1943	16,347.08	35,868.22	9,298.45	8,368.60	4,051.47
		12-31-1944	16,347.08	26,243.32	9,298.45	8,833.53	4,028.18
		12-31-1945	15,642.57	26,243.31	9,501.73	9,026.64	5,035.91
Lorch Manufacturing Co., 901 Commerce St., Dallas.	Manufacturers of ladies ready to wear.	6-30-1943	13,624.57	29,567.78	10,410.43	10,128.50	4,604.88
		6-30-1944	17,477.09	25,715.27	6,557.92	4,796.98	3,808.02
Oak Cliff Bank & Trust Co., 250 West Jefferson St., Dallas.	Commercial banking.....	6-30-1945	19,644.63	25,547.72	4,390.37	5,563.61	3,103.90
		12-31-1941	31,451.38	18,872.91	4,253.01	943.57	None
		12-31-1942	31,451.38	20,256.02	2,273.62	795.76	246.68
		12-31-1943	31,451.38	20,256.02	2,273.62	2,046.26	1,205.02
		12-31-1944	31,451.38	20,256.02	2,273.62	4,092.52	2,399.09
Pinkney Packing Co., Amarillo.	Meat packers.....	12-31-1942	43,482.67	76,335.78	8,067.33	7,306.60	3,400.18
		12-31-1943	43,482.67	76,335.78	8,067.33	7,306.60	3,400.18
		12-31-1944	43,482.67	76,335.78	8,067.33	7,400.97	3,202.93
		12-31-1945	43,482.67	76,335.78	8,067.33	7,400.96	3,202.93
Portland Gasoline Co., Box 2142, Pampa.	Extraction of casing-head gasoline and related products from natural gasoline.	12-31-1943 ¹	32,656.05	9,925.66	3,134.59	2,821.13	1,661.33
Robb & Rowley United, Inc., 314 South Harwood St., Dallas.	Motion-picture theaters.....	8-31-1943	123,084.68	3,265.32	3,265.32	2,588.79	1,306.13
		8-31-1944	123,084.68	3,265.32	3,265.32	3,047.62	1,306.13
		8-31-1945	123,084.68	3,265.32	3,265.32	3,102.05	1,306.13
		8-31-1946	123,084.68	3,265.32	3,265.32	1,036.85	436.57
7-Up Kansas City Co., Inc., 111 West Front St., Napoleon, Ohio.	Bottlers of carbonated beverages..	7-31-1944	9,153.76	31,966.29	5,020.67	449.25	134.77
Western Sand & Gravel Co., Post-Office Box 168, Amarillo.	Sand and gravel pit operators.....	12-31-1943	4,007.64	26,006.06	5,017.36	4,515.62	1,354.69
		12-31-1944	4,672.30	25,342.30	4,332.70	4,135.06	1,175.23
		12-31-1945	5,744.26	24,270.34	3,280.74	3,116.70	885.80
Trinity Gas Corp., 1401 Magnolia Bldg., Dallas.	Oil and gas producers.....	12-31-1941 ¹	161,500.00	None	None	15,302.36	4,743.74
		12-31-1942 ¹	80,750.00	None	None	8,765.09	3,895.60

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—
Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Utah							
W. H. Hintz Co., 433 West 3d South St., Salt Lake City.	Wholesale appliances and bakers' supplies.	2-28-1941 2-28-1942 2-28-1943 2-28-1944 2-28-1945 2-28-1946	\$30,688.32 35,499.38 46,781.71 40,871.70 40,781.70 42,669.06	\$37,487.89 21,908.77 16,596.45 18,256.35 16,596.46 15,709.09	\$2,789.01 10,219.35 4,907.03 4,907.03 4,907.03 3,019.67	\$695.00 4,087.74 4,416.34 4,456.54 4,661.68 2,404.99	None \$1,267.21 2,511.20 2,421.31 1,932.82 1,013.05
Bonneville, Ltd., 540 West 7th South St., Salt Lake City.	Production of potash.	6-30-1945 6-30-1946	77,430.59 90,953.71	74,880.71 61,357.59	12,819.41 None	20,194.06 3,793.75	8,532.77 1,559.48
Coca Cola Bottling Co. of Utah, 875 South West Temple St., Salt Lake City.	Bottle and sale of a soft-drink beverage under the trade-mark "Coca Cola."	12-31-1940 12-31-1941 12-31-1942	16,737.52 19,340.34 23,353.52	10,117.48 28,302.39 24,379.17	4,686.83 9,159.66 5,146.48	1,171.71 8,534.97 4,631.84	None 1,095.85 2,727.64
The Elmco Corp., 634 South West 4th St., Salt Lake City.	Machinery manufacturing.	12-31-1943	55,315.83	68,948.32	21,137.50	19,023.75	8,454.99
Green Cab Transportation Co., 40 South West Temple St., Salt Lake City.	Rental of taxicab equipment.	12-31-1942 12-31-1943	2,294.23 2,782.94	23,939.54 23,380.83	5,142.91 4,304.20	11,148.17 4,107.78	3,344.45 1,232.33
Inland Freight Lines, 1370 South 2d West, Salt Lake City.	Interstate common carrier.	12-31-1942 12-31-1943	12,350.09 12,350.09	None None	None None	2,564.84 2,794.16	773.45 837.68
Nehi Beverage Co. of Utah, 155 East 1st St., South, Salt Lake City.	Wholesale soft beverage.	5-31-1943 5-31-1944 5-31-1945	7,269.87 7,269.87 7,701.87	19,292.24 21,016.00 19,292.24	2,705.13 3,105.13 2,705.13	3,749.66 5,349.88 2,569.87	1,124.89 1,835.51 738.52
Smith Canning Co., Clearfield.	Canning fruits and vegetables.	3-31-1945	19,022.37	None	None	4,000.39	1,872.42
Standard Examiner Publishing Co., Corner 24th St. and Kiesel Ave., Ogden.	Newspaper.	12-31-1942 12-31-1943	29,788.44 29,788.44	30,106.61 308.17	9,567.40 308.17	277.36 277.33	163.32 163.32
Structural Steel & Forge Co., 545 West 7th St., South Salt Lake City.	Steel fabrication.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	9,888.33 10,758.75 10,758.75 16,316.40	50,115.47 49,841.75 49,241.25 43,483.00	7,434.22 7,060.00 6,660.00 702.35	2,566.97 5,814.00 6,137.00 4,642.99	1,129.47 1,759.57 2,403.90 1,949.83
Utah Oil Refining Co., 10 West Broadway, Salt Lake City.	Refiners and marketers of petroleum products.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,044,483.67 1,044,483.49 1,044,483.49 1,109,191.03	1,107,632.81 1,107,632.81 401,345.19 395,707.85	395,707.67 395,707.85 395,707.85 22,762.96	356,136.91 356,137.95 375,922.46 375,922.46	158,283.06 158,283.14 158,283.15 None
Wasatch Oil Refining Co., Wasatch Oil Bldg., Salt Lake City.	Oil production and refining.	12-31-1940 12-31-1941 12-31-1942 12-31-1943	88,487.04 101,428.80 98,444.80 98,350.92	390,782.99 788,395.55 943,816.59 943,910.47	22,762.96 43,376.20 42,764.08 42,764.08	2,200.36 21,597.79 38,487.67 38,487.67	6,695.32 17,105.63 17,105.63 2,571.76
Yellow Cab Co., 40 South West Temple St., Salt Lake City.	Taxicab.	12-31-1942	4,769.58	35,133.44	4,565.42	7,827.91	2,571.76
Vermont							
E-Z Mills, Inc., Bennington.	Manufacturers of knit goods.	11-30-1945	154,957.20	7,082.37	7,082.37	9,830.85	4,129.31
Robertson Paper Co., Inc., Island St., Bellows Falls.	Manufacturers of waxed, oiled, and printed papers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	5,919.40 6,878.86 7,382.00 7,530.85	18,937.07 18,115.35 17,168.43 16,325.39	6,404.79 5,563.07 4,616.15 3,773.11	2,743.27 5,132.85 4,274.34 3,660.29	90.45 1,539.86 1,282.31 1,338.93
Verd Mont Woolen Mills, Inc., Ludlow.	Manufacturer of woolen cloth.	9-30-1945	8,263.66	7,718.31	7,718.31	7,332.39	2,423.65
Virginia							
Bassett Walker Knitting Co., Inc., Bassett.	Textile manufacturing knit goods.	11-30-1944 11-30-1945	24,461.35 24,699.45	36,429.26 30,201.16	21,538.65 21,310.55	20,370.50 16,043.36	10,690.54 8,745.47
Big Jack Manufacturing Co., Inc., Reynolds Arcade, Bristol.	Manufacture of work clothes.	11-30-1945 11-30-1946	50,112.55 65,104.77	65,488.03 59,226.27	11,813.61 5,065.23	14,975.45 17,121.65	6,655.77 7,241.40
Camp Manufacturing Co., Inc. (formerly Chesapeake Camp Corp.), Franklin.	Manufacturers of pulp, paper, and lumber.	11-30-1945 12-31-1943 12-31-1944 12-31-1945	63,117.10 375,664.84 414,775.02 580,288.78	63,117.10 215,833.66 272,031.48 550,018.68	2,914.75 67,743.86 71,965.08 92,997.55	6,303.49 89,046.57 88,599.18 101,792.09	2,654.10 39,576.28 41,513.44 42,839.83
Eastern Shore Canning Co., Inc., Machipongo.	Vegetable canning.	12-31-1942 12-31-1943 12-31-1944	8,253.98 8,211.62 7,070.05	8,968.65 8,990.71 9,252.28	1,816.32 1,838.38 2,099.95	4,508.67 5,447.79 1,099.70	1,352.42 1,634.34 312.55
Fifth Buckingham Community, Inc., 313 North Glebe Rd., Arlington.	Real estate.	9-30-1941 9-30-1942	64,486.30 70,380.55	None None	None None	2,670.62 13,345.55	None 5,191.68
Franc Jewelry Co. of Virginia, Inc., 3137 Wilson Blvd., Arlington.	Retail installment jewelry.	6-30-1946	4,786.19	Unstated	6,772.46	3,243.35	918.43
Galax Knitting Co., Inc., Galax.	Hosiery manufacturers.	12-1-1944 to 6-30-1945 6-30-1946	68,551.44 68,551.44 482,243.08	34,710.62 34,710.62 134,812.47	7,448.56 7,448.56 11,803.23	4,109.96 3,597.13 10,624.71	1,738.03 1,501.96 4,722.08
Hummel-Ross Fibre Corp., Hopewell.	Paper manufacturing.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	481,363.36 479,773.43 479,487.11 38,281.98	47,871.85 49,161.78 49,448.10 25,498.02	12,684.95 14,274.88 15,561.29 25,498.02	11,416.45 13,561.14 13,833.14 26,283.33	5,073.97 5,710.11 5,824.47 12,542.41
Lindsey-Robinson & Co., Inc., 720 Shenandoah Ave., Roanoke.	Millers.	6-30-1945	38,281.98	25,498.02	25,498.02	26,283.33	12,542.41
Lumber Sales Corp., Franklin.	Wholesale lumber.	12-31-1944 12-31-1945	1,343.33 2,835.11	69,049.27 67,537.49	20,598.67 19,014.89	15,065.50 18,064.14	7,442.11 7,615.02
Lynchburg Foundry Co., Peoples National Bank Bldg., Lynchburg.	Manufacturers of cast-iron pressure pipe, fittings, chemical and miscellaneous castings, plows, and plow parts.	12-31-1943 12-31-1944	266,532.64 266,532.64	None None	None None	14,846.37 13,628.29	6,598.39 5,737.40
Manchester Board & Paper Co., Inc., Hull and Canal Sts., Richmond.	Manufacturers of paper board.	12-31-1945	95,802.78	109,939.75	18,197.22	17,267.36	7,278.89
Martin The Cleaner, Inc., 1432-34 Hull St., Richmond.	Service.	12-31-1944	800.00	5,936.28	3,950.00	3,451.50	681.02
Miller Manufacturing Co., Inc., 7th and Stockton Sts., Richmond.	Millwork, boxes, lumber, etc.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	54,384.02 56,325.80 58,638.53 59,638.53 59,638.53	57,070.93 55,029.15 51,816.42 51,816.42 51,816.42	6,329.98 15,969.20 12,656.47 12,656.47 12,656.47	2,295.47 8,783.06 10,552.90 11,390.82 12,023.65	None 2,722.74 5,062.56 5,062.59 5,062.59
Peninsula Chevrolet Co., Inc., 202 West Queen St., Hampton.	Automobile sales and service.	1-17-1941 to 12-31-1941 12-31-1942	4,484.72 4,917.91	13,070.15 13,542.96	2,403.00 1,970.71	972.57 4,312.83	243.14 1,203.85
The Spotless Co., Inc., 1010 East Carey St., Richmond.	General merchandise.	12-31-1945	25,897.32	1,238.74	1,238.74	1,176.80	656.54
Standard Products Co., Inc., White Stone.	Manufacturing fish oil and scrap.	12-31-1945	11,212.58	2,439.90	2,439.90	2,193.91	668.77

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Virginia—Continued</i>							
Third Buckingham Community, Inc., 313 North Glebe Rd., Arlington.	Real estate.....	9-30-1945	\$46,023.32	None	None	\$1,922.19	\$1,290.10
Tom Thumb, Inc., 1013-A East Main St., Richmond.	Motion-picture theater.....	9-30-1942	900.55	\$16,211.62	\$4,799.45	2,496.52	678.55
Virginia Oak Tannery, Inc., Luray.	Tannery.....	6-30-1942	22,748.44	47,127.85	2,630.21	3,863.22	1,197.60
Wytheville Knitting Mills, Inc., Post Office Box 553, Wytheville.	Manufacturing hosiery and farming.	12-31-1940 ¹	129,738.05	126,762.22	57,533.31	8,896.22	None
		12-31-1941	104,909.94	125,417.42	133,449.08	112,329.99	34,624.65
		12-31-1942	109,600.61	189,565.43	128,190.87	118,810.23	52,591.64
		12-31-1943	109,982.39	127,643.39	127,643.39	100,819.73	44,808.76
		12-31-1944	106,274.66	131,351.01	131,351.01	120,446.59	54,924.88
		12-31-1945	104,364.36	133,261.33	133,261.33	101,633.70	44,056.29
<i>Washington</i>							
Alaska Air Transport, Inc., Post Office Box 2808, Juneau, Alaska.	Commercial air transport.....	11-30-1943	1,439.08	13,208.08	1,658.48	1,492.59	447.79
		11-30-1944	1,029.92	13,617.24	2,067.64	1,955.31	558.29
Bliss Mountain Canneries, Inc., Commercial Ave., Dayton.	Canning peas, corn, and asparagus.	3-31-1944	301,370.21	63,650.03	63,650.03	67,530.23	29,604.51
		3-31-1945	301,557.42	63,650.00	63,650.00	60,467.50	25,460.00
		3-31-1946	301,557.42	63,650.00	63,650.00	30,984.03	13,045.91
B. D. Bodie Co., 71 Spring St., Seattle.	Frozen berries, fruits, and vegetables.	2-28-1942	47,135.99	125,531.95	32,379.50	14,570.77	4,516.93
		2-28-1943	47,232.55	88,584.05	32,282.64	29,054.38	12,913.06
		2-29-1944	47,232.54	88,534.05	32,282.65	58,637.99	25,826.12
		2-28-1945	47,232.54	134,522.88	32,282.64	30,698.52	12,913.06
Cascade Coca-Cola Bottling Co., Inc., 113 South 6th St., Yakima.	Nonalcoholic beverages.....	12-31-1944	9,163.78	11,936.12	573.72	906.22	297.56
Copper River Packing Co., 312 Colman Bldg., Seattle.	Salmon packing.....	12-31-1945	39,966.16	4,156.03	4,156.03	3,948.23	1,666.81
Marine Airways, Inc., Post Office Box 2808, Juneau, Alaska.	Commercial air transport.....	12-31-1942	1,506.82	12,441.33	2,164.37	1,947.93	684.38
		12-31-1943	1,798.40	12,149.75	1,872.79	1,985.51	565.05
		12-31-1944	98,531.11	13,054.32	2,777.36	2,638.49	749.89
Northwest Chair Co., 2201 South Tacoma Way, Tacoma.	Furniture manufacture.....	12-31-1940	98,531.11	28,222.74	6,655.08	1,594.88	None
		12-31-1941	117,402.07	33,457.83	7,441.75	3,348.79	1,058.13
		12-31-1942	117,402.07	34,508.63	7,441.75	6,667.57	2,976.70
		12-31-1943	117,402.07	34,508.63	7,441.75	6,667.57	2,976.70
		12-31-1944	117,402.07	34,508.63	7,441.75	7,069.66	2,976.70
		12-31-1945	117,402.07	34,508.63	7,441.75	7,069.66	2,976.70
Northwest Motor Co., Inc. (care of Wm. Ryan, Trustee in Liquidation), 500 East Pike St., Seattle.	Automobile sales and service.....	12-31-1941	6,086.16	13,958.84	502.09	405.66	125.76
		12-31-1943	6,623.12	13,421.88	4,301.88	3,549.57	1,094.87
Pacific Mutual Door Co., Post Office Box 1589, Tacoma.	Wholesale distributors.....	11- 1 1940 to					
		11-30-1940	45,387.27	69,398.76	18,740.32	5,642.29	None
		11-30-1941	56,014.11	58,787.19	8,128.66	4,402.33	None
		11-30-1942	66,955.26	47,962.11	9,212.58	7,073.64	2,739.20
Pietzweil Foods, Inc. (formerly Boreman Canning Co.), 1001 1st St. South, Mount Vernon.	Canning and preserving of vegetables and fruits.	3-31-1942	95,952.35	149,147.65	57,070.52	21,543.21	6,678.39
		3-31-1943	119,940.44	125,159.56	33,082.43	44,167.74	19,630.10
		3-31-1944	119,940.44	125,159.56	33,082.43	30,185.46	13,232.98
		3-31-1945	121,803.31	123,296.69	31,219.56	29,638.58	12,487.83
Queen City Broadcasting Co., Cobb Bldg., Seattle.	Radio broadcasting.....	12-31-1944	59,601.78	215,890.68	72,196.81	48,110.34	28,878.72
Rothschild-International Stevedoring Co., 1706 Northern Life Tower, Seattle.	Stevedoring.....	12-31-1945	59,601.78	155,562.06	72,196.81	55,065.85	28,878.72
Sedro Ice & Cold Storage Co., Sedro Woolley.	Manufacturers of ice, ice cream, wholesale jobbing, beer, and wine.	12-31-1943	7,597.42	8,076.34	1,047.67	942.90	282.88
		12-31-1944	7,597.42	8,076.34	1,047.67	995.28	282.88
		12-31-1945	7,597.42	2,712.58	1,047.67	995.28	282.88
Steebo, Inc., Post Office Box 719, Vancouver.	Sawmill and planing mill.....	7-31-1946	49,263.01	1,656.99	1,656.99	1,436.47	1,098.86
<i>West Virginia</i>							
Buffalo Chilton Coal Co., Amherstdale.	Coal mining.....	12-31-1944	16,553.00	5,040.01	5,040.01	4,000.21	2,365.17
		12-31-1945	16,558.00	5,040.01	5,040.01	4,788.01	2,671.20
Charleston Broadcasting Co., 1016-18 Lee St., Charleston.	Radio broadcasting.....	12-31-1940	26,201.76	30,218.20	1,469.25	367.28	None
		12-31-1941	36,733.17	60,687.06	4,950.11	1,980.04	613.80
		12-31-1942	36,733.17	56,967.06	9,168.26	8,251.44	4,742.10
		12-31-1943	36,733.17	63,121.96	9,168.26	8,251.44	4,733.71
		12-31-1944	36,733.17	63,121.96	9,168.26	7,533.24	4,086.92
		12-31-1945	36,859.95	62,995.17	9,041.47	8,589.40	3,837.59
Charleston Transit Co., 601 Virginia St., Charleston.	Bus transportation.....	12-31-1943	111,929.94	93,193.27	51,580.74	45,134.63	20,632.29
		12-31-1944	111,929.94	93,193.27	51,580.74	27,913.87	20,632.29
		12-31-1945	111,929.94	93,193.27	51,580.74	38,879.99	20,632.29
Union Insulating Co., Camden Ave., South Side, Parkersburg.	Electrical porcelain.....	12-31-1941	9,491.27	117,602.45	11,598.73	8,604.27	2,667.31
		12-31-1942	10,610.45	60,639.55	10,479.55	13,834.98	7,577.45
		12-31-1943	13,360.29	113,733.46	7,729.74	5,246.41	5,789.54
<i>Wisconsin</i>							
Aluminum Goods Manufacturing Co., Manitowoc.	Manufacture and sale of aluminum goods and specialties.	12-31-1941	1,364,873.03	160,066.34	33,808.29	18,644.06	5,779.66
Amortized Mortgages Disbursing Co., (formerly Amortized Mortgages, Inc.), 123 East Wells St., Milwaukee.	Buying and selling of mortgages insured under Federal Housing Act.	12-31-1941	8.00	19,992.00	5,672.75	2,462.68	560.41
		12-31-1942	1,534.04	18,465.36	4,890.09	8,280.16	2,484.05
		12-31-1945	3,813.73	4,041.39	2,611.00	1,329.93	377.98
The Automatic Screw Machine Products Co., 524 South 2d St., Milwaukee.	Manufacturer of screw machine products.	12-31-1941	2,555.20	139,944.80	5,082.84	2,033.14	894.58
Badger Glove & Slipper Co., 2365 North 31st St., Milwaukee.	Manufacturers of leather slippers.	12-31-1944	18,307.89	63,979.11	7,299.42	6,934.45	3,808.69
C. D. Baird & Co. (formerly Van Dyke Baird Co.), 2100 West Pierce St., Milwaukee.	Paper box manufacturer.....	5-31-1946	15,434.91	1,433.37	1,433.37	798.37	445.41
W. H. Bendfeldt Co., 207 East Capitol Drive, Milwaukee.	Manufacturer of ice cream.....	12-31-1942	8,434.76	43,756.54	3,820.24	3,438.21	1,031.46
		12-31-1943	8,560.91	43,630.39	3,694.09	3,324.68	997.40
		12-31-1944	9,370.26	20,415.23	2,884.74	2,696.49	823.98
Brehner Machinery Co., Inc. (formerly Brehner-Sinz Machinery Co., Inc.), Green Bay.	Tractor sales and service.....	1- 1-1941 to					
		11-30-1941	16,254.98	16,107.47	6,070.02	1,944.65	836.29
		11-30-1942	16,254.98	16,107.47	6,070.02	3,524.94	1,536.05
		11-30-1944	18,531.83	13,830.62	3,793.17	282.92	136.76
		11-30-1945	18,531.83	13,830.62	3,793.17	3,603.51	2,010.38
		11-30-1946	23,996.90	8,365.55	None	67.30	32.66

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SEC. 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE, FISCAL YEAR ENDED JUNE 30, 1950—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wisconsin—Continued							
Carbon Engineering Corp., Slinger.....	Manufacturing carbon and graphite brushes.	12-31-1943 12-31-1944 12-31-1945	\$5,513.62 5,514.45 6,303.02	\$1,297.72 1,135.85 446.98	\$1,136.38 1,135.85 446.98	\$1,022.74 1,078.77 424.64	\$306.82 306.59 120.69
Chester Cab Co., 1655 North Water St., Milwaukee.	Taxicab service.....	12-31-1944 12-31-1945	15,279.46 15,279.46	11,205.97 10,577.90	3,396.21 3,396.21	3,226.40 3,226.40	1,799.09 1,800.00
Cadshy Theatres, Inc., 1030 North 8th St., Milwaukee.	Operating theaters.....	12-31-1944 12-31-1945	2,983.28 2,815.30	17.84 185.82	17.84 185.82	16.95 176.53	4.81 50.17
Garton Toy Co., Sheboygan.....	Manufacturers juvenile vehicles, etc.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	71,200.31 74,832.10 77,523.66 82,090.15	279,695.97 276,064.18 273,372.62 268,806.13	48,479.94 44,848.15 42,156.59 37,590.10	36,659.23 40,363.33 27,873.72 35,710.60	19,391.68 17,939.27 16,862.64 15,038.04
Gehl Guernsey Farms, Inc., 3326 West Capitol Drive, Milwaukee.	Milk products.....	12-31-1945	56,863.96	41,054.69	1,058.80	3,055.97	1,286.72
Hein-Werner Corp. (formerly Hein-Werner Motor Parts Corp.), 1300 National Ave., Waukesha.	Manufacturer of automobile parts and accessories.	12-31-1944	121,120.71	33,885.60	7,903.90	7,508.70	3,161.57
Hoberg Paper Mills, Inc., 900 Elm St., Green Bay.	Manufacture of paper products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	127,160.11 158,956.02 210,763.69 211,800.51 217,621.80 216,592.24	245,179.91 330,510.63 342,308.24 347,110.65 343,499.96 339,276.75	18,922.61 91,428.12 69,630.45 68,493.63 62,762.34 63,791.60	7,569.64 52,721.11 60,362.35 61,644.26 57,232.17 60,602.02	None 16,343.54 27,852.18 27,397.46 25,104.63 25,516.64
The Kurth Malting Co., South 43d and West Burnham Sts., Milwaukee.	Malsters.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	244,821.57 327,651.28 332,529.46 332,529.46 332,529.46	195,430.54 212,403.11 207,696.54 207,696.54 207,696.54	39,156.78 46,613.17 41,635.59 41,635.59 41,635.59	13,506.67 22,489.77 37,472.03 37,472.03 16,654.24	None 6,971.81 16,654.24 16,654.24 16,654.24
Kvam Motor Co., 304 East State St., Milwaukee.	Wholesale retail motor cars.....	12-31-1941 12-31-1943 12-31-1944	11,179.50 12,861.39 11,910.72	23,367.42 21,715.53 22,666.20	12,923.97 11,305.56 12,315.38	13,167.44 1,732.14 8,069.39	4,081.91 519.64 3,352.28
Maysteel Products, Inc., Horicon St., Mayville.	Manufacturing of iron and steel products (sheet metals).	1-1-1941 to 11-30-1941 11-30-1942	4,763.14 6,448.27 75,710.86	52,382.61 51,750.75 217,443.69	3,387.43 2,755.57 30,362.75	1,510.75 1,292.18 15,181.37	377.69 606.28 4,700.23
Milwaukee Gas Specialty Co., 606 East Wisconsin Ave., Milwaukee.	Manufacturing gas appliance accessories.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	65,690.33 65,690.33 65,690.33 65,690.33	284,727.14 284,727.14 284,727.14 284,727.14	32,978.21 32,978.21 32,978.21 32,978.21	29,680.39 59,360.78 31,329.30 31,329.30	13,191.29 26,382.57 13,191.29 13,191.29
Nelson & Co., Inc., 1550 Yout St., Racine.	General contracting.....	12-31-1942 12-31-1943 12-31-1944	11,658.88 12,797.27 6,201.78	7,940.47 6,201.78 9,618.95	2,745.87 1,007.18 4,063.62	4,545.38 1,359.07 949.91	1,374.07 427.09 559.39
Northern Bank, 3536 West Fond du Lac Ave., Milwaukee.	Banking.....	12-31-1942 12-31-1943 12-31-1944	28,075.74 28,075.74 7,327.79	9,618.95 7,164.78 13,045.78	4,063.62 7,164.78 5,530.17	1,359.07 11,362.68 1,399.87	559.39 5,603.50 None
Sta-Rite Products, Inc., 234 South 5th St., Delavan.	Manufacture of water pumps.....	12-31-1940 12-31-1941 12-31-1942	4,076.46 7,327.79 10,914.28	13,045.78 16,188.20 17,087.57	5,530.17 7,032.25 5,896.58	1,399.87 2,829.46 5,546.23	None 944.90 1,698.29
Trackson Co., 3333 South Chase Ave., Milwaukee.	Manufacture of tractor equipment and ordnance material.	12-31-1940 12-31-1941	33,202.72 41,313.04	110,323.28 102,212.96	15,057.28 15,686.96	4,398.01 7,843.48	None 2,431.47
Union Pipe Fitting Co., 104 West Milwaukee Ave., Fort Atkinson.	Manufacture and sale of pipe fittings.	12-31-1942 12-31-1943	11,491.34 11,491.34	18,940.13 18,940.13	5,097.26 5,097.26	5,127.54 10,255.96	1,582.03 5,474.30
Wacho Manufacturing Co., 3048 West Galena St., Milwaukee.	Tinning, parkerizing, etc.....	12-31-1944 12-31-1945	6,213.83 7,924.34	3,761.17 2,050.66	3,761.17 2,050.66	5,574.60 2,136.15	2,171.84 607.12
Welding Engineering Co., 264 East Ogden Ave., Milwaukee.	Jobbers of welding equipment and supplies.	12-31-1941	856.82	8,168.18	2,132.28	813.65	102.03
Frank L. Wells Co., 5821 5th Ave., Kenosha.	Manufacturers of wire working tools and machinery.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	47,534.27 55,679.91 56,593.74 56,593.74 59,813.74 60,253.74	120,736.79 147,354.11 146,440.28 146,440.28 43,638.36 43,218.36	39,518.98 47,792.19 46,878.36 46,878.36 43,058.36 43,218.36	14,214.70 23,896.09 42,190.53 1,686.40 41,475.45 41,057.44	None 7,407.79 18,751.35 487.29 17,463.35 17,287.34
West Bend Aluminum Co., West Bend.....	Manufacture and sale aluminum and copper ware.	12-31-1941 12-31-1942 12-31-1943	205,032.12 206,294.53 208,291.80	275,005.38 274,645.97 274,645.97	15,738.25 15,378.84 15,378.84	8,656.03 13,840.96 13,840.96	2,683.57 6,151.54 6,151.53
Western Hardware & Specialty Manufacturing Co., 2830 North Fraternity St., Milwaukee.	Manufacturing hardware and specialties.	12-31-1942	13,167.93	None	None	1,479.02	413.71
Wyoming							
Wilson Equipment & Supply Co., 902 West 2nd St., Cheyenne.	Construction machinery and equipment.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,153.63 3,548.61 5,717.24 6,820.50	28,267.55 27,872.59 25,703.96 24,600.70	4,881.45 4,486.49 2,317.86 1,214.60	4,542.87 4,033.29 2,201.97 1,235.02	1,362.86 1,215.98 625.83 351.01

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1949

Alabama							
Adelaide Mills, 129 West 7th St., Anniston.....	Cotton yarn mill.....	7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945	\$27,773.73 34,187.59 34,187.00 38,882.54 40,428.26	\$50,192.19 64,781.60 64,781.59 60,086.65 940.32	\$7,083.13 7,178.99 7,178.98 2,484.04 940.32	\$2,124.94 3,367.36 3,461.09 4,289.07 2,863.36	None \$1,261.48 3,804.86 2,342.29 1,363.41
Arkansas							
Arkansas Radio & Equipment Co., Radio Center Bldg., Little Rock.	Radio broadcasting and services.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	25,596.47 25,596.47 25,596.47 25,596.47	24,899.67 26,083.39 26,083.39 26,083.68	3,378.53 3,378.53 3,378.53 3,378.53	3,040.68 3,040.67 3,200.61 3,200.60	1,790.62 1,790.62 1,790.62 1,790.62
First District of California							
Crown Products Corp. (a dissolved corporation), 1237 Minnesota St., San Francisco.	Manufacturer of miscellaneous foodstuffs.	12-31-1942 1-1-1943 to 8-28-1943	201,530.07 201,530.07	207,146.03 107,791.51	11,207.60 11,207.60	10,086.84 7,584.04	4,483.03 1,150.81

See footnotes at end of table.

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1949—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>First District of California—Continued</i>							
The Eureka Newspapers, Inc., 328 E St., Eureka	Newspaper publishers.....	4-30-1942 4-30-1944 4-30-1945	\$16,608.89 19,072.82 12,800.86	\$23,718.02 34,266.50 35,519.55	\$5,377.25 15,925.72 17,178.77	\$760.59 19,842.74 17,237.68	\$334.66 8,650.96 8,857.15
<i>Sixth District of California</i>							
Truck Underwriters Association, 4680 Wilshire Blvd., Los Angeles	Insurance service.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	60,006.99 55,248.45 54,878.74 54,878.74 54,878.74	26,533.84 30,601.74 28,701.74 9,413.58 9,413.58	5,773.19 9,413.58 9,413.58 9,413.58 9,413.58	2,059.50 8,472.22 8,472.22 8,942.90 8,942.90	638.45 3,765.43 3,765.43 3,765.43 3,765.43
<i>Florida</i>							
Kloeppel Hotels, Inc., George Washington Hotel, Jacksonville	Hotel operation.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	100,085.51 95,285.51 112,715.92 119,290.95 124,431.72	114,073.34 119,035.82 101,605.41 95,000.38 89,889.61	19,000.00 19,000.00 1,569.59 None None	7,600.00 17,100.00 11,246.46 6,024.36 119.14	2,356.00 7,000.00 6,219.67 2,789.29 50.15
<i>Georgia</i>							
Butler's, Inc., 441 West Peachtree St., Atlanta	Retail shoes.....	12-31-1940 12-31-1941 12-31-1942	42,481.68 53,141.58 53,141.58	35,550.43 26,902.95 26,902.95	7,493.39 8,241.59 8,241.59	807.60 3,296.04 8,852.07	None 1,021.95 3,296.63
<i>First District of Illinois</i>							
The Harmony Co., 3533 South Racine Ave., Chicago	Manufacturer of musical instruments.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	6,217.67 7,447.75 7,382.92 7,660.46 8,173.65	15,732.33 12,502.25 12,567.08 12,289.54 11,776.35	2,807.33 1,577.25 1,642.08 1,364.54 831.35	1,468.61 1,804.92 1,882.76 1,905.50 521.69	646.19 559.47 549.66 456.30 148.31
<i>Indiana</i>							
Home Lumber Co., 5720 Columbia Ave., Hammond	Lumber.....	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	6,839.97 7,982.18 8,037.80 8,342.30 8,362.55	7,150.05 8,397.92 8,342.30 8,342.30 8,362.55	1,212.29 1,345.63 1,290.01 1,290.01 2,258.86	346.18 279.59 98.34 2,302.97	None 64.30 29.59 600.90
Kain's Motor Service, Inc., transferor, Helen M. Cook, transferee, Logansport, United Department Stores, Inc., 933 Meridian St., Anderson	Interstate motor service.....	12-31-1943	3,822.55	8,938.68	2,258.86	2,302.97	600.90
	Department store.....	1-31-1943 1-31-1944 1-31-1945 1-31-1946	7,854.25 7,656.44 7,470.46 11,094.31	9,438.10 9,783.21 9,822.19 6,198.34	5,447.83 5,442.94 5,691.92 2,058.07	4,903.04 5,102.60 5,397.84 1,789.13	1,471.00 1,255.52 3,054.23 285.33
<i>Iowa</i>							
Highway Equipment Co., Inc., 616 D Ave. NW., Cedar Rapids	Manufacturing, road machinery.....	8-31-1942 8-31-1943	1,474.01 1,648.30	36,738.31 36,564.02	6,521.25 6,346.96	838.29 5,868.92	794.08 1,790.67
The Peterson Paper Co., 301 East 2d St., Davenport	Wholesale paper bags, etc.....	12-31-1942 12-31-1943 12-31-1944	7,268.03 7,636.44 7,930.09	9,523.45 9,165.04 8,861.29	4,608.97 4,248.56 3,944.91	4,228.99 3,839.04 3,747.66	1,268.70 1,151.71 1,102.63
<i>Louisiana</i>							
Rubenstein Bros, Inc., 507 Milam St., Shreveport	Department store.....	12-31-1942	16,076.95	68,987.67	8,930.99	6,337.89	2,202.32
Wilbert Minera Corp., 304 Eden St., Plaquemine	Mineral corporation.....	2-28-1946	16,442.47	8,573.48	8,573.48	0,828.25	3,800.44
<i>Massachusetts</i>							
Kay Jewelry Co. of Lawrence, 495 Essex St., Lawrence	Retail installment jewelry.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	5,143.81 4,432.49 5,346.02 6,324.60 7,114.54 7,458.11	10,839.05 11,550.37 10,636.84 9,658.26 8,868.32 8,524.75	2,647.62 4,745.89 3,832.36 2,853.78 2,063.84 1,729.27	816.51 1,032.32 2,031.15 2,639.36 1,449.81 823.53	None 850.22 2,031.15 789.35 416.70 198.75
<i>Michigan</i>							
American Coach Co., Cassopolis.....	House trailer manufacturers.....	12-31-1941 12-31-1943 12-31-1944	2,971.76 4,574.86 9,960.19	111,028.24 112,750.14 15,325.06	2,063.24 400.14 3,452.71	904.80 1,288.41 1,208.45	398.11 398.53 302.11
International Conveyor & Washer Corp., 652 East Fort St., Detroit	Fabrication of sheet metal.....	12-31-1941	9,960.19	15,325.06	3,452.71	1,208.45	302.11
<i>Minnesota</i>							
Raymond Laboratories, Inc., 261 East 5th St., St. Paul	Manufacturers of cosmetics, plastics and dies.....	3-31-1941 3-31-1942 4-1-1942 to 2-28-1943	27,826.14 33,839.58 23,405.61	8,889.97 77,618.54 10,204.89	8,674.15 10,204.89 11,004.91	1,418.54 9,165.99 8,063.21	None 2,841.46 8,346.54
<i>First District of Missouri</i>							
Wolff's Clothiers, Inc., 706 Olive St., St. Louis	Retail men's apparel.....	1-31-1944 1-31-1945 1-31-1946	7,954.52 6,382.60 6,322.05	3,036.98 4,608.90 4,569.45	960.50 2,532.42 2,392.97	2,224.75 2,957.81 1,478.01	664.27 1,171.82 868.06
<i>Montana</i>							
Midland Coal & Lumber Co., 900 Main St., Miles City	Retail lumber, hardware, building supplies, and fuel.....	12-31-1944 12-31-1945	29,611.11 29,611.11	4,575.59 4,575.59	4,575.59 4,575.59	4,346.82 4,346.81	2,425.06 2,425.06
<i>Fifth District of New Jersey</i>							
Godette Products Corp., 45-66 West Peddie St., Newark	Manufacturer of women's hair novelties.....	12-31-1945	1,733.60	2,492.60	2,492.60	1,426.08	255.20
Hanlon & Goodman Co., 6-12 Riverside Ave., Belleville	Manufacturers of paint brushes.....	11-30-1946	29,002.03	7,705.63	7,873.63	864.52	353.61
Sparklet Devices, Inc., 3501 Bent Ave., St. Louis	Manufacturing and selling war supplies.....	12-31-1944	21,479.80	None	None	2,814.74	1,672.26
<i>Second District of New York</i>							
Aetna Felt Co., Inc., 204 Centre St., New York	Manufacturers of felt products.....	12-31-1945	10,535.76	7,935.45	7,935.45	7,538.68	8,134.26

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1949—Continued

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Second District of New York—Continued</i>							
Bush Aromatics, Inc., 136 Liberty St., New York.	Manufacture of basic perfumes....	12-31-1945	\$2,767.71	\$4,357.29	\$4,357.29	\$182.81	\$51.95
Luce's Press Clipping Bureau, Inc., 74 Trinity Pl., New York.	Newspaper clippings and publication of service bulletins.	12-31-1942	4,470.99	10,188.28	1,632.13	1,468.92	440.69
		12-31-1944	4,470.99	10,188.28	1,632.13	1,550.32	440.67
		12-31-1945	4,470.99	10,188.28	1,632.13	1,550.32	440.68
D. L. Scott & Co., Inc., 66 Harrison St., New York.	Receivers, brokers, fresh fruit, and growers of Florida citrus fruit.	12-31-1945	18,580.35	6,682.76	6,682.76	6,348.62	3,541.86
<i>Third District of New York</i>							
Holmes Service Corp., 370 7th Ave., New York.	Servicing premises and properties against theft, pilfering or sabotage.	12-31-1945	1,067.52	3,546.53	3,546.53	2,904.38	825.46
<i>Twenty-first District of New York</i>							
Auburn Dry Goods Corp., 141 Genesee St., Auburn.	Department store.....	1-30-1946	9,724.83	1,640.55	1,640.55	1,426.16	430.51
Red Star Express Lines of Auburn, Inc., 24-50 Wright Ave., Auburn.	Motor transportation of freight....	12-31-1943	14,557.05	None	None	2,830.41	1,040.41
<i>Twenty-eighth District of New York</i>							
Gannett Co., Inc., Times-Union Bldg., Rochester.	Newspaper publishing.....	12-31-1945	541,308.21	69,910.86	69,910.86	66,915.32	23,964.34
<i>Tenth District of Ohio</i>							
The Fremont Messenger Co., 111 South Arch St., Fremont.	Newspaper.....	12-31-1943	15,967.94	13,865.30	6,809.30	6,806.01	3,760.30
		12-31-1944	15,967.94	13,865.30	6,809.30	6,468.84	3,608.92
		12-31-1945	15,967.94	13,865.30	6,809.30	6,468.83	3,608.92
<i>Eighteenth District of Ohio</i>							
The Bryant Heater Co., 17825 St. Clair Ave., Cleveland.	Manufacturing gas heating appliances and water heaters.	12-31-1940	99,675.00	109,837.31	6,076.85	1,823.05	None
		1-1-1941 to 10-31-1941	114,288.86	24,641.14	7,533.41	3,985.11	1,235.39
<i>First District of Pennsylvania</i>							
Alpena Theatre Corp., 1104-6 11th Ave., Altoona.	Theater.....	12-31-1945	9,033.71	5,216.29	5,216.29	4,955.48	1,460.40
The Howell Manufacturing Co., Cottman Street and Hasbrook Ave., Philadelphia.	Manufacturers of overhead doors.	12-31-1940	1,971.23	117,049.67	9,559.13	1,175.32	None
		12-31-1941	4,646.98	115,067.81	12,779.24	6,065.61	1,791.37
		12-31-1942	7,141.46	26,966.69	10,436.77	9,967.38	2,921.90
<i>Twenty-third District of Pennsylvania</i>							
Horix Manufacturing Co., Chartiers and Greenway Dr., Pittsburgh.	Machinery manufacturing.....	12-31-1940	8,071.57	21,572.52	2,616.58	678.87	None
		12-31-1941	9,053.39	22,130.92	2,459.41	1,522.50	585.96
		12-31-1942	10,631.01	23,870.23	1,521.79	2,228.76	643.14
		12-31-1943	11,490.62	23,034.62	1,096.18	1,551.10	465.33
Pennsylvania Refining Co., Butler Savings & Trust Bldg., Butler.	Refining oil and dealing in its products.	12-31-1941	143,991.08	29,225.61	16,550.19	8,444.61	2,512.73
		12-31-1942	143,991.08	57,789.57	16,785.06	15,466.54	6,714.63
		12-31-1943	143,991.08	59,765.91	16,785.06	15,106.55	6,714.62
		12-31-1944	143,991.08	59,765.91	16,785.06	15,945.80	6,714.62
		12-31-1945	143,991.08	59,765.91	16,785.06	15,945.81	6,714.62
<i>First District of Texas</i>							
Barge Transport Co., 1815 Genesee St., Houston.	Barging oil.....	8-31-1946	41,069.32	22,313.18	22,313.18	4,993.29	2,102.43
J. E. Ingram Equipment Co., 1146 West Laurel St., San Antonio.	Road machinery equipment, manufacturing sand and gravel.	10-31-1941	7,068.88	153,808.72	8,115.37	4,631.01	None
		10-31-1942	14,479.67	147,089.93	4,867.68	4,429.44	2,047.26
		10-31-1943	14,024.81	147,089.93	4,342.84	5,592.34	1,765.06
		10-31-1944	19,134.72	142,432.88	232.93	1,437.19	747.82
		10-31-1945	20,779.55	140,788.05	one	1,016.90	567.32
Lone Star Brewing Co., 600 Simpson St., San Antonio.	Brewery.....	11-30-1942	49,908.99	159,812.09	30,707.52	25,643.76	10,039.56
		11-30-1943	48,093.63	162,115.65	41,510.48	36,996.17	16,933.82
		11-30-1944	48,221.52	124,735.48	42,743.82	32,151.77	16,897.53
		11-30-1945	54,400.40	113,510.44	41,018.78	27,365.54	16,640.83
		11-30-1946	62,528.14	107,263.08	34,771.42	2,232.01	1,278.37
The Palm Meadow Oil Co., Box 518, Taft...	Oil production.....	4-30-1943	1,445.14	11,076.04	259.16	297.84	89.35
		4-30-1944	1,530.07	10,991.11	2,744.93	2,515.99	741.19
<i>Second District of Texas</i>							
Clowe & Cowan, Inc., 401 Harrison St., Amarillo.	Wholesale plumbing and mill supplies.	12-31-1945	70,565.05	5,434.95	5,434.95	4,646.89	2,193.98
Frontier Broadcasting Co., Inc., 1201 West Lancaster St., Fort Worth.	Radio-broadcasting stations.....	7-31-1942	8,231.56	40,571.84	5,733.44	1,514.38	368.73
		7-31-1943	8,768.42	40,034.98	5,196.58	4,076.47	1,402.95
		7-31-1944	8,398.37	40,475.03	5,636.63	4,019.20	1,568.04
Gregg-Tex Gasoline Corp., Post Office Box 1912, Longview.	Manufacturers of natural gasoline, propane, butanes, etc.	12-31-1943	282,599.92	119,590.86	20,450.08	18,405.07	8,180.03
		12-31-1944	282,599.92	119,590.76	20,450.08	19,427.58	8,180.03
		12-31-1945	282,599.92	110,560.86	20,450.08	19,427.57	8,180.03
Monning Dry Goods Co., 1619 Main St., Fort Worth.	Retailing and wholesaling dry goods.	12-31-1941	137,948.10	66,504.51	5,222.66	2,661.33	825.03
		12-31-1942	137,571.03	67,329.39	5,222.66	4,708.40	2,089.05
<i>Virginia</i>							
Industrial Supply Corp., 15th and Franklin Sts., Richmond.	Merchant (mill supplies).....	6-30-1945	12,229.61	None	None	253.14	77.88
Virginia Brewing Co., Inc., 1218 Wise Ave., S.E., Roanoke.	Malt brewers.....	12-31-1944	43,827.19	119,327.27	13,256.75	12,593.91	5,302.70
		12-31-1945	43,827.19	119,327.27	13,256.75	12,593.91	5,302.70
<i>Washington</i>							
W. L. Feely Lumber Co., 5546 Stuart Bldg., Seattle.	Wholesale lumber.....	12-31-1944	6,632.11	2,960.58	2,960.58	2,849.60	809.89

¹ Allowance made during the fiscal year ended June 30, 1950, represents addition to relief previously allowed and published.

² No allowance made by the Commissioner; relief allowed by the Tax Court of the United States, under written stipulation.

³ No allowance made by the Commissioner; relief allowed by the Tax Court of the United States.

FEDERAL TRADE COMMISSION

[Docket No. 5736]

BEE JAY PRODUCTS, INC., ET AL.

ORDER APPOINTING TRIAL EXAMINER AND
FIXING TIME AND PLACE FOR TAKING
TESTIMONY

In the matter of Bee Jay Products, Inc., and Joseph Berkowitz, Reuben Berkowitz, and Maurey M. Ball, individually and as officers of Bee Jay Products, Inc., and Universal Manufacturing Company, a corporation, and Mrs. Anna Berkowitz, Reuben Berkowitz, and Bertha Berkowitz, individually and as officers of Universal Manufacturing Company.

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That William L. Pack, 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 and the receipt of evidence begin on Monday, October 30, 1950, at ten o'clock in the forenoon of that day, c. s. t., in Room 802-A, New Post Office Building, 433 West Van Buren Street, Chicago, Illinois.

Issued: October 6, 1950.

By the Commission.

[SEAL]

D. C. DANIEL,
Secretary.

[F. R. Doc. 50-9314; Filed, Oct. 20, 1950;
8:48 a. m.]

[Docket No. 5746]

WALTER W. GRAMER

ORDER APPOINTING TRIAL EXAMINER AND
FIXING TIME AND PLACE FOR TAKING
TESTIMONY

This matter being at issue and ready for the taking of testimony and the receipt of evidence, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That John W. Addison, 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 and the receipt of evidence begin on Tuesday, October 31, 1950, at ten o'clock in the morning of that day c. s. t., in the National Labor Relations Board Hearing Room, Metropolitan Life Building, Minneapolis, Minnesota.

Issued: October 5, 1950.

By the Commission.

[SEAL]

D. C. DANIEL,
Secretary.

[F. R. Doc. 50-9315; Filed, Oct. 20, 1950;
8:48 a. m.]

No. 205—9

INTERSTATE COMMERCE
COMMISSION

[4th Sec. Application 25491]

SUGAR FROM NORTH ATLANTIC PORTS TO
OFFICIAL TERRITORY AND WISCONSIN

APPLICATION FOR RELIEF

OCTOBER 18, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: C. W. Boin and I. N. Doe, Agents, for and on behalf of carriers parties to the tariffs named below.

Commodities involved: Sugar, beet, or cane, dry; liquid or invert sugar, carloads.

From: North Atlantic ports.

To: Points in Illinois territory and Extended Zone "C" in Wisconsin.

Grounds for relief: Competition with rail carriers and circuitous routes.

Schedules filed containing proposed rates: C. W. Boin's tariff I. C. C. No. A-874, Supp. 15. I. N. Doe's tariff I. C. C. No. 573, Supp. 7.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9309; Filed, Oct. 20, 1950;
8:47 a. m.]

[4th Sec. Application 25492]

OIL CAKE MEAL TO FLORIDA

APPLICATION FOR RELIEF

OCTOBER 18, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of carriers parties to the tariff named below.

Commodities involved: Soybean oil cake or oil cake meal, carloads.

From: Points in the south.

To: Points in Florida.

Grounds for relief: Competition with rail carriers, circuitous routes and competition with motor carriers.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 933, Supplement 101.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9310; Filed, Oct. 20, 1950;
8:47 a. m.]

[4th Sec. Application 25493]

GRAIN AND GRAIN PRODUCTS FROM KANSAS
AND OKLAHOMA

APPLICATION FOR RELIEF

OCTOBER 18, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to his tariff I. C. C. No. 3830.

Commodities involved: Grain and grain products and related articles, also seeds, carloads.

From: Points in Kansas and Oklahoma.

To: Points in Louisiana and Texas.

Grounds for relief: Circuitous routes.

Schedules filed containing proposed rates: D. Q. Marsh's tariff I. C. C. No. 3830, Supplement 23.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9311; Filed, Oct. 20, 1950;
8:47 a. m.]

[4th Sec. Application 25494]

**SUGAR FROM LOUISIANA AND TEXAS TO
KREBS, OKLA.****APPLICATION FOR RELIEF****OCTOBER 18, 1950.**

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to his tariff I. C. C. No. 3662.

Commodities involved: Sugar, beet or cane, carloads.

From: Points in Louisiana and Texas.
To: Krebs, Okla.

Grounds for relief: Circuitous routes. Schedules filed containing proposed rates: D. Q. Marsh's tariff I. C. C. No. 3662, Supplement 75.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9312; Filed, Oct. 20, 1950;
8:47 a. m.]

[4th Sec. Application 25495]

PEANUTS FROM TEXAS TO THE WEST**APPLICATION FOR RELIEF****OCTOBER 18, 1950.**

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to his tariff I. C. C. No. 3835.

Commodities involved: Peanuts, carloads.

From: Points in Texas.

To: Points in western trunk line territory.

Grounds for relief: Circuitous routes. Schedules filed containing proposed rates: D. Q. Marsh's tariff I. C. C. No. 3835, Supplement 17.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As pro-

vided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interests, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 50-9313; Filed, Oct. 20, 1950;
8:47 a. m.]

**SECURITIES AND EXCHANGE
COMMISSION**

[File No. 70-2500]

COLUMBIA GAS SYSTEM, INC., ET AL.**NOTICE REGARDING FILING**

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 17th day of October A. D. 1950.

In the matter of The Columbia Gas System, Inc., Atlantic Seaboard Corporation, Amere Gas Utilities Company, and Virginia Gas Distribution Corporation; File No. 70-2500.

Notice is hereby given that a joint application has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by The Columbia Gas System, Inc. ("Columbia"), a registered holding company, its subsidiary, Atlantic Seaboard Corporation ("Seaboard"), also a registered holding company, and Amere Gas Utilities Company ("Amere"), and Virginia Gas Distribution Corporation ("Distribution"), subsidiaries of Seaboard. Applicants have designated sections 6 (b), 9 and 10 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than October 30, 1950, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said application proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after October 30, 1950, said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said joint application which is on file in the office of this Commission for a

statement of the transactions therein proposed, which are summarized as follows:

Seaboard proposes to issue and sell to Columbia \$1,400,000 principal amount of 3¼ percent installment promissory notes. Such notes are to be paid in equal annual installments on February 15th of each of the years 1952 to 1976, inclusive. Seaboard proposes to use \$300,000 of the proceeds realized from such notes to complete its 1950 construction program. The balance of such proceeds will be used by Seaboard to purchase \$100,000 principal amount of 3¼ percent notes from Amere and \$500,000 principal amount of 3¼ percent notes from Distribution. The notes to be issued by Amere and Distribution to Seaboard are payable on the same terms as those proposed to be issued by Seaboard to Columbia. The proceeds from the sale of notes by Distribution will be used by it to complete its 1950 construction program. The proceeds from the sale of notes by Amere will be used to restore to its working capital \$97,000 spent in 1949 for construction and to complete its 1950 construction program.

The joint application states that the issue and sale of the proposed notes by Distribution and Amere are subject to the jurisdiction, respectively, of the State Corporation Commission of Virginia and the Public Service Commission of West Virginia. By order dated September 15, 1950, the State Corporation Commission of Virginia approved the issue and sale of the notes by Distribution. The application states that the order of the Public Service Commission of West Virginia with respect to the proposed issue and sale of notes by Amere will be supplied by amendment to the instant application upon issuance of such order.

By the Commission.

[SEAL]

ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 50-9299; Filed, Oct. 20, 1950;
8:45 a. m.]

[File No. 70-2501]

**COLUMBIA GAS SYSTEM, INC. AND CENTRAL
KENTUCKY NATURAL GAS CO.****NOTICE REGARDING FILING**

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 17th day of October A. D. 1950.

Notice is hereby given that a joint application has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by The Columbia Gas System, Inc. ("Columbia"), a registered holding company, and its subsidiary, Central Kentucky Natural Gas Company ("Central"). Applicants have designated sections 6 (b), (9) and 10 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than October 30, 1950, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for

such request and the issues, if any, of fact or law raised by said application proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington, D. C. At any time after October 30, 1950 said application, as filed or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

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

Central proposes to issue and sell to Columbia \$700,000 principal amount of 3½ percent installment promissory notes. Such notes are to be paid in equal annual installments on February 15th of each of the years 1952 to 1978, inclusive. The applicant states that the proceeds to be obtained through the issue and sale of said notes will be utilized by Central to complete its 1950 construction program.

The issue and sale of the proposed notes by Central has been approved by the Public Service Commission of Kentucky by order dated September 6, 1950.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 50-9298; Filed, Oct. 20, 1950;
8:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

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

[Vesting Order 15153]

FLORENCE M. CAMPHAUSEN

In Re: Estate of Florence M. Camphausen, deceased. File No. D-28-12858; E. T. sec. 17023.

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

1. That Antonia Pippig, Heinz Camphausen and Mrs. Heinz Camphausen, first name unknown, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Mathilde Henkler, deceased, and of Wolfgang Camphausen, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Florence M. Camphausen, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by The National Bank and Trust Company of Erie, as administrator c. t. a. and trustee, acting under the judicial supervision of the Orphans' Court of Erie County, Erie, Pennsylvania;

and it is hereby determined:

5. That to the extent that the persons identified in subparagraph 1 hereof and the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Mathilde Henkler, deceased, and of Wolfgang Camphausen, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9319; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15159]

MARY FRIEDINGER

In re: Estate of Mary Friedinger, deceased. File No. F-28-30694.

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

1. That Johann Ignaz Hartmann, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Max Hartmann, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Mary Friedinger, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by Howard F. Barrett, as executor, acting under the judicial supervision of the County Court of Morris County, Probate Division, Morristown, New Jersey;

and it is hereby determined:

5. That to the extent that the person named in subparagraph 1 hereof and the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Max Hartmann, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9320; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15160]

JOHN MORITZ HEYN

In re: Estate of John Moritz Heyn, also known as Morris Hein, deceased. File No. D-28-12062; E. T. sec. 16266.

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

1. That Ferdinand Gustav Dennstedt, Rosa Deitz, Frieda Deitz and Gertrude Elizabeth Lammerhirt, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of John Moritz Heyn, also known as Morris Hein, deceased, is property payable or

deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by the Clerk, Camden County Court, as depositary, acting under the judicial supervision of the Camden County Court, Probate Division, Camden, New Jersey;

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9321; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15161]

ERIKA KOELLE AND WERNER VEIT

In re: Claims against the Treasurer of the Commonwealth of Pennsylvania by Erika Koelle, nee Veit and by Werner Veit. File No. D-28-9738; E. T. sec. 13658.

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

1. That Erika Koelle, nee Veit and Werner Veit, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. The sum of \$596.67 deposited with the Treasurer of the Commonwealth of Pennsylvania to the credit of Werner Veit pursuant to an order of the Orphans' Court of Philadelphia County, Pennsylvania, entered on March 11, 1942, in the matter of the Estate of Werner Veit, late a minor and any and all additions thereto subject to the payment of any lawful fees and disbursements of the Treasurer of the Commonwealth of Pennsylvania, and

b. The sum of \$596.68 deposited with the Treasurer of the Commonwealth of Pennsylvania to the credit of Erika

Koelle, nee Veit pursuant to an order of the Orphans' Court of Philadelphia County, Pennsylvania, entered on March 19, 1942, in the matter of the estate of Erika Veit (now Koelle) a minor and any and all additions thereto subject to the payment of any lawful fees and disbursements of the Treasurer of the Commonwealth of Pennsylvania,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9322; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15164]

LUDWIG PRESSLER ET AL.

In re: Trust agreement dated November 30, 1928, between Ludwig Pressler, settlor, and Frederick H. Pressler and Edward F. Wunsch, trustees, as amended on November 16, 1931. File F-28-15039 G-1, B-1 and C-1.

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

1. That Maria Pressler, nee Lindner, Kurt Pressler, Ludwig Pressler, Margarete Pressler and Lieselotte Pressler, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees, and distributees, names unknown, of Ludwig Pressler, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to and arising out of or under that certain trust agreement dated November 30, 1928, by and between Ludwig Pressler, settlor, and Frederick H. Pressler and Edward F. Wunsch, trustees, as amended on November 16, 1931, presently being administered by Frederick H. Pressler, 1317 Dime Building, Detroit 26, Michigan, and by Edward F. Wunsch, 920 Dime Building, Detroit 26, Michigan, trustees, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof and the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Ludwig Pressler, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9323; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15170]

CHARLES UNVERZAGT

In re: Trust under the will of Charles Unverzagt, deceased. File No. D-28-12859; E. T. sec. 17024.

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

1. That Anneliese Splies, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Anna Laths, deceased, who

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

3. That all right, title, interest and claim of any kind or character whatsoever of persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the trust created under the will of Charles Unverzagt, deceased, and in and to the Estate of Charles Unverzagt, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by the Provident Trust Company of Philadelphia, surviving trustee, acting under the judicial supervision of the Atlantic County Court, Probate Division, Atlantic City, New Jersey;

and it is hereby determined:

5. That to the extent that the person named in subparagraph 1 hereof, and the domiciliary personal representatives, heirs-at-law, next-of-kin, legatees and distributees, names unknown, of Anna Laths, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9324; Filed, Oct. 20, 1950;
8:50 a. m.]

[Vesting Order 15188]

FRIEDA DAMM

In re: Estate of Frieda Damm, deceased. File D 28-10388; E. T. sec. 14778.

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

1. That Werner Sturzer, Ellen Beneking, Kate Sturzer and Hertha Beneking, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title and interest and claim of any kind or character whatsoever of the persons named in subpara-

graph 1 hereof, and each of them, in and to the estate of Frieda Damm, deceased, presently being administered by Ewing E. Wright, 104 E. Ripley Street, Osgood, Indiana, executor, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Ewing E. Wright, Executor, acting under the judicial supervision of the Ripley Circuit Court of Ripley County, Indiana.

and it is hereby determined:

4. That to the extent that the persons named in sub-paragraph 1 are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 11, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9325; Filed, Oct. 20, 1950;
8:51 a. m.]

[Vesting Order 15181]

ANNA MUELLER ET AL.

In re: Bank accounts and securities owned by Anna Mueller, Johann Togel, also known as Johann Toegel, and Marie Togel, also known as Marie Toegel and as Mary Togel, and securities owned by Paula Arfsten. F-28-12435-C-1, F-28-12435-E-1, F-28-28634-E-1, F-28-12437-C-1, F-28-12437-E-1, D-28-5826.

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

1. That Anna Mueller, Johann Togel, also known as Johann Toegel, Marie Togel, also known as Marie Toegel and as Mary Togel, and Paula Arfsten, whose last known addresses are Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Anna Mueller, by Bank of America National Trust and Savings Association, 300 Montgomery Street, San Francisco 20, California, arising out of a Term Savings Account, account number 6829, entitled Anna Mueller, maintained at the branch office of the aforesaid bank

located at Fullerton, California, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Anna Mueller, the aforesaid national of a designated enemy country (Germany);

3. That the property described as follows:

a. That certain debt or other obligation owing to Johann Togel, also known as Johann Toegel, by Bank of America National Trust and Savings Association, 300 Montgomery Street, San Francisco 20, California, arising out of a Term Savings Account, account number 6828, entitled Johann Togel, maintained at the branch office of the aforesaid bank located at Fullerton, California, and any and all rights to demand, enforce and collect the same,

b. One and one-third (1 1/3) shares of \$25.00 par value preferred capital stock of Orange County Ice Company (California), evidenced by a certificate numbered 219, registered in the name of Johann Togel and presently in the custody of the Attorney General of the United States, together with all declared and unpaid dividends thereon, and

c. One-third (1/3) share of \$25.00 par value capital stock of Southwest Ice Investment Company (California), evidenced by a certificate numbered 554, registered in the name of Johann Togel and presently in the custody of the Attorney General of the United States, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Johann Togel, also known as Johann Toegel, the aforesaid national of a designated enemy country (Germany);

4. That the property described as follows:

a. That certain debt or other obligation owing to Marie Togel, also known as Marie Toegel and as Mary Togel, by Bank of America National Trust and Savings Association, 300 Montgomery Street, San Francisco 20, California, arising out of a Term Savings Account, account number 6827, entitled Mary Togel, maintained at the branch office of the aforesaid bank located at Fullerton, California, and any and all rights to demand, enforce and collect the same,

b. One and one-third (1 1/3) shares of \$25.00 par value preferred capital stock of Orange County Ice Company (California), evidenced by a certificate numbered 218, registered in the name of Marie Togel and presently in the custody of the Attorney General of the United States, together with all declared and unpaid dividends thereon, and

c. One-third (1/3) share of \$25.00 par value capital stock of Southwest Ice Investment Company (California), evidenced by a certificate numbered 553, registered in the name of Marie Togel and presently in the custody of the Attorney General of the United States, to-

gether with all declared and unpaid dividends thereon.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Marie Togel also known as Marie Toegel and as Mary Togel, the aforesaid national of a designated enemy country (Germany);

5. That the property described as follows:

a. Four-ninths ($\frac{4}{9}$) share of \$25.00 par value preferred capital stock of Orange County Ice Company (California), evidenced by a certificate numbered 222, registered in the name of Paula Arfsten and presently in the custody of the Attorney General of the United States, together with all declared and unpaid dividends thereon, and

b. One-ninth ($\frac{1}{9}$) share of \$25.00 par value capital stock of Southwest Ice Investment Company (California), evidenced by a certificate numbered 557, registered in the name of Paula Arfsten and presently in the custody of the Attorney General of the United States, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Paula Arfsten, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

6. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 5, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9325; Filed, Oct. 20, 1950; 8:50 a. m.]

[Vesting Order 15193]

EMANUEL STERR

In re: Estate of Emanuel Sterr, deceased. File No. D-28-10135; E. T. sec. 14434.

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

1. That Johann Seyfang, Edwin Sterr, Marie Graner, Bertha Mall, Krut Sterr, Wilhelm Sterr, Paul Auberle, Karl Auberle, Frieda Schaad, Sophia Baumann, Wilhelmina Klingler, Sophia Klingler and Helen Hagenloeh, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, in and to the Estate of Emanuel Sterr, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Karl Alchele, as executor, acting under the judicial supervision of the County Court of Macon County, Illinois;

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 11, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9327; Filed, Oct. 20, 1950; 8:51 a. m.]

[Vesting Order 15198]

ALLIANZ LEBENSVERSICHERUNGS, A. G.

In re: Debts owing to Allianz Lebensversicherungs, A. G. F-28-22181-A-1.

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

1. That Allianz Lebensversicherungs, A. G., the last known address of which is 1 Jebenstrasse, Berlin-Charlottenburg, Germany, is a corporation, partnership, association or other business organization, organized under the laws of Germany, and which has, or since the effective date of Executive Order 8389, as

amended, has had its principal place of business in Germany and is a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Those certain debts or other obligations, matured and unmatured, evidenced by twenty-five (25) 4 percent New York City Loan of 1909 Coupon Bonds, each of \$1,000.00 face value, bearing the numbers 2790/3, 2808/16, 2867/78 (all W-8), together with any and all accruals to the aforesaid debts or other obligations and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under the aforesaid bonds,

b. Those certain debts or other obligations, matured and unmatured, evidenced by two hundred and twenty-five (225) coupons detached from the 4 percent New York City Loan of 1909 Coupon Bonds described in the aforesaid subparagraph 2 (a), said coupons having an aggregate face value of \$4,500.00, and due from November 1, 1939, to November 1, 1943, together with any and all accruals to the aforesaid debts or other obligations and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under the aforesaid coupons,

c. Those certain debts or other obligations, matured and unmatured, evidenced by twenty-five (25) 4 percent New York City Loan of 1930, Coupon Bonds, each of \$1,000.00 face value, bearing the numbers 6808/25, 21276/82 (all R-25), together with any and all accruals to the aforesaid debts or other obligations and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under the aforesaid bonds, and

d. Those certain debts or other obligations, matured and unmatured, evidenced by two hundred and twenty-five (225) coupons detached from the 4 percent New York City Loan of 1930, Coupon Bonds described in the aforesaid subparagraph 2 (c), said coupons having an aggregate face value of \$4,500.00, and due from October 1, 1939 to October 1, 1943, together with any and all accruals to the aforesaid debts or other obligations and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under the aforesaid coupons,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Allianz Lebensversicherungs, A. G., the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 11, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9328; Filed, Oct. 20, 1950;
8:51 a. m.]

[Vesting Order 15202]

RICHARD KRAUSE

In re: Stock owned by Richard Krause, F-28-6936-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9783, and pursuant to law, after investigation, it is hereby found:

1. That Richard Krause, whose last known address is Kuno-Fischerstr. 12, Berlin-Charlottenburg, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Ten (10) shares of no par value \$2.50 Cumulative Prior Preferred Convertible capital stock of Alleghany Corporation, 704-5 Equitable Building, Wilmington, Delaware, a corporation organized under the laws of the State of Maryland, evidenced by certificate numbered 4800, registered in the name of Richard Krause, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

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

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

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

Executed at Washington, D. C., on October 11, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9329; Filed, Oct. 20, 1950;
8:51 a. m.]

[Return Order 776]

HERBERT J. STRONG AND PAUL NEUBURGER

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Herbert J. Strong, New York, N. Y., Claim No. 19031; Paul Neuburger, Geneva, Switzerland; Claim No. 37226; September 8, 1950 (15 F. R. 6061); \$1,333.33 in the Treasury of the United States in two equal shares, one each to Herbert J. Strong and Paul Neuburger.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 17, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9331; Filed, Oct. 23, 1950;
8:51 a. m.]

[Vesting Order 15203]

HANS AND FRIEDA LOHSE

In re: Debt owing to Hans and Frieda Lohse, F-28-28787.

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

1. That Hans and Frieda Lohse, on or since the effective date of Executive Order 8389, as amended, and on or since December 11, 1941, have been residents of Germany and are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Hans and Frieda Lohse by the Comptroller of the Currency, Division of Insolvent National Banks, Treasury Department, Washington 25, D. C., evidenced by check numbered P-79833, representing the fifth dividend on Claim No. 15-4013 against the insolvent First National Bank—Detroit, Detroit, Michigan, and any and all rights to demand, enforce and collect the aforesaid debt or

other obligation, and all rights in, to and under the aforesaid check,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Hans and Frieda Lohse, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

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

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

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

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

Executed at Washington, D. C., on October 11, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9330; Filed, Oct. 20, 1950;
8:51 a. m.]

[Return Order 777]

ELSA P. KULLER

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention to Return Published, and Property

Elsa P. Kuller, Oisterwijk, The Netherlands, Claims Nos. 4724 and 4725; September 8, 1950 (15 F. R. 6061); \$10,322.89 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on October 17, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9332; Filed, Oct. 20, 1950;
8:51 a. m.]

L'ABBE CONSTANT HENRI FOUARD ET AL.
NOTICE OF INTENTION TO RETURN VESTED
PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property and Location

Heirs of L'Abbe Constant Henri Fouard,
deceased: Marie Louis Frederic Lanquest,

Leon Marie Pierre Lanquest, Edmond Marie Jean Lanquest, Louis Marie Maxime Lanquest, Mrs. Joseph Marie-Louise Lanquest, Mrs. Helene Marie Leontine Musnier, Mrs. Marie Victorine Frederique, Germaine Musnier, Marie Victor Musnier, Mrs. Marie-Louise Amelia Musnier, Auguste Louis Joseph Fouard, Paris, France; Claim No. 42509; property to the extent owned by the respective claimants immediately prior to vesting thereof by Vesting Order No. 3430 (9 F. R. 13768, November 17, 1944) relating to the literary works of L'Abbe Constant Henri Fouard, including royalties pertaining thereto in the amount of \$1,702.42 in the Treasury of the United States to be divided as follows: Claimants Marie Louis Frederic Lanquest, Leon Marie Pierre Lanquest, Edmond Marie Jean Lanquest, Louis Marie Maxime Lanquest, Mrs. Joseph Marie-Louise

Lanquest to receive a $\frac{1}{30}$ interest each; claimants Mrs. Helene Marie Leontine Musnier, Mrs. Marie Victorine Frederique Germaine Musnier, Marie Victor Musnier, Mrs. Marie-Louise Amelia Musnier to receive a $\frac{1}{10}$ interest each; and Auguste Louis Joseph Fouard to receive a $\frac{1}{2}$ interest.

Executed at Washington, D. C., on
October 17, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 50-9333; Filed, Oct. 20, 1950;
8:51 a. m.]