

ance to black stem rust. Such permit issuance would be conditioned upon agreement by the grower that the experimental plants will be kept segregated and intact in a specified location until their resistance to black stem rust has been determined.

The purpose of eliminating the requirement for individual permits on each shipment is to dispense with a large amount of work and expense on the part of the limited number of nurseries eligible to ship these products. It is believed that movement of such shipments can be adequately regulated by providing common carriers, the Post Office Department, and Federal and state regulatory inspectors with a list of authorized shippers.

The requirement that an establishment in an eradication state must be a holder of a permit in order to move seeds and fruits from rust-resistant plants to points outside the eradication states is no longer considered necessary for protecting such states against the spread of the black stem rust.

Elimination of the present requirement that none but rust-resistant plants be grown by authorized shippers is proposed to allow development of new rust-resistant species or varieties.

All persons who desire to submit written data, views, or arguments in connection with this matter should file the same with the Chief of the Bureau of Entomology and Plant Quarantine, Agricultural Research Administration, United States Department of Agriculture, Washington 25, D. C., within 20 days after the date of the publication of this notice in the FEDERAL REGISTER.

(Sec. 8, 37 Stat. 318, as amended; 7 U. S. C. 161)

Done at Washington, D. C., this 12th day of October 1949.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8335; Filed, Oct. 17, 1949; 8:47 a. m.]

[7 CFR, Part 301]

PUERTO RICAN FRUITS AND VEGETABLES
BAGGAGE DECLARATION REQUIREMENT AND
INSPECTION OF BAGGAGE

Notice is hereby given under section 4 of the Administrative Procedure Act (5

U. S. C. 1003) that the Secretary of Agriculture, pursuant to the authority conferred upon him by section 8 of the Plant Quarantine Act of 1912, as amended (7 U. S. C. 161) is considering revoking § 301.58-12 of the regulations supplemental to the quarantine relating to Puerto Rican fruits and vegetables (7 CFR 301.58-1 et seq.), and amending § 301.58-11 of the said regulations to read as follows:

§ 301.58-11 *Inspection of baggage.* Inspectors are authorized to ascertain by inspection whether any of the fruits or vegetables covered by § 301.58 are contained in the baggage or other personal belongings of passengers and members of the crew on ships, vessels, or aircraft plying between Puerto Rico and any other State, Territory, or District of the United States, to determine whether the same are infested with injurious insects, and in the case of infested or unauthorized products to require such safeguarding, treatment, or destruction as in the judgment of the inspector may be necessary. For the purpose of such inspection an inspector is authorized to open any box, bale, crate, bundle, or other package, including trunks, which may contain or be liable to contain any of the fruits or vegetables covered by § 301.58. Such baggage inspection shall, at the discretion of the inspector, be made either at the port of departure in Puerto Rico or at the port of debarkation within any State, Territory, or District of the United States other than Puerto Rico, and no such baggage or personal belongings of passengers or crew shall be removed from such dock, airport, or landing field until the same have been inspected and passed by an inspector.

The effect of the revocation of § 301.58-12 would be to eliminate the present requirement that a baggage declaration be executed and signed by each passenger arriving from Puerto Rico via ship, vessel, or aircraft. It has been determined that execution of this form is no longer necessary to assure compliance with the regulations under the Puerto Rican fruit and vegetable quarantine.

The proposed amendment to § 301.58-11 would provide a means of inspecting baggage of steamship passengers alternative to the present requirement that such baggage be inspected at the port of debarkation within any State, Territory, or District other than Puerto Rico, in that it would allow inspection of such

baggage at the port of departure in Puerto Rico.

All persons who desire to submit written data, views, or arguments in connection with this matter should file the same with the Chief of the Bureau of Entomology and Plant Quarantine, Agricultural Research Administration, United States Department of Agriculture, Washington 25, D. C., within 15 days after the date of the publication of this notice in the FEDERAL REGISTER.

(Sec. 8, 37 Stat. 318, as amended; 7 U. S. C. 161)

Done at Washington, D. C., this 12th day of October 1949.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

[F. R. Doc. 49-8336; Filed, Oct. 17, 1949; 8:47 a. m.]

FEDERAL COMMUNICATIONS
COMMISSION

[47 CFR, Part 1]

[Docket No. 9320]

PRACTICE AND PROCEDURE; APPLICATION FOR AUTHORITY TO USE APPARATUS FOR PRODUCTION OF PROGRAMS TO BE TRANSMITTED TO FOREIGN RADIO STATIONS

ORDER CONTINUING ORAL ARGUMENT

In the matter of Amendment of Parts 0 and 1 of the Commission's rules and regulations to permit informal application for authority to use apparatus for production of programs to be transmitted to foreign radio stations (14 F. R. 2764); Docket No. 9320.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 7th day of October 1949.

The Commission having under consideration its order of August 10, 1949, scheduling oral argument on the above-entitled matter for October 17, 1949;

It is ordered, That said oral argument is continued to November 4, 1949.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 49-8349; Filed, Oct. 17, 1949; 8:49 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR
Bureau of Land Management

NEVADA

REVOKING SMALL TRACT CLASSIFICATION
ORDER NO. 45

OCTOBER 4, 1949.

Pursuant to the authority delegated to me by the Director, Bureau of Land Management, by Order No. 319 dated July 19,

1948 (43 CFR 50.451 (b) (3) 13 F. R. 4278), Nevada Small Tract Classification Order No. 45, dated August 24, 1949, is hereby revoked, the lands therein described being embraced in a public sale application that is pending on appeal.

L. T. HOFFMAN,
Regional Administrator.

[F. R. Doc. 49-8324; Filed, Oct. 17, 1949; 8:45 a. m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-1067, G-1177, G-1195]

SAN JUAN PIPE LINE CO. ET AL.

ORDER GRANTING APPLICATION TO REOPEN PROCEEDINGS FOR PURPOSE OF TAKING ADDITIONAL EVIDENCE AND FIXING DATE OF HEARING

OCTOBER 11, 1949.

In the matters of San Juan Pipe Line Company, Docket No. G-1067; El Paso

Natural Gas Company, Docket No. G-1177; and Pacific Gas and Electric Company, Docket No. G-1195.

On July 14, 1949, the Commission issued an order reopening the proceedings in the above-entitled consolidated dockets for further hearing to be held upon motion by Applicants, for the purpose of receiving additional evidence showing that El Paso Natural Gas Company (El Paso) owns or has contractually committed to it a gas supply adequate to meet the additional demands to be placed upon its system. Under the terms and conditions of the Commission's order, the record was ordered to remain open for a period of three months from the date of the issuance of said order.

On September 27, 1949, El Paso, San Juan Pipe Line Company (San Juan), and Pacific Gas and Electric Company (Pacific) filed a joint application with the Commission requesting further hearing in the above-entitled consolidated dockets in order that El Paso may submit additional evidence to the Commission in compliance with the order issued on July 14, 1949. Attached to said joint application is the certificate of the attorney for El Paso that all parties of record in the proceedings have been served with a copy thereof.

The Commission orders:

(A) The joint application for further hearing filed by Applicants El Paso, San Juan and Pacific on September 27, 1949, is hereby granted.

(B) A public hearing shall be held on the issues arising from the order of the Commission issued on July 14, 1949, in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., on January 4, 1950, at 10:00 a. m.

Date of issuance: October 12, 1949.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 49-8325; Filed, Oct. 17, 1949;
8:45 a. m.]

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCE DURING FISCAL YEAR ENDED
JUNE 30, 1949

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

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

anged 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 seventy-one cases, which are included in the list with appropriate notations. There are included as a supplement to this list thirty-nine cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1948. These cases were not included in the list of allowances made during the fiscal year 1948 previously published.

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

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

Business in which engaged, column 2. The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of 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 differences between the gross taxes which would have been due without the benefits of section 722 and the gross taxes due after relief had been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5), the foreign tax credit under section 729, the credit for debt retirement under section 783, 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	No.	Date
June 30, 1942.....	9	194	Sept. 28, 1944
June 30, 1943.....	9	194	Sept. 28, 1944
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

[SEAL] FRED S. MARTIN,
Acting Commissioner of
Internal Revenue.

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>Alabama</i>							
The Advertiser Co., 101 South Lawrence St., Montgomery.	Newspaper publishing.....	12-31-1944	\$105,879.83	\$81,970.84	\$81,970.84	\$27,150.90	\$12,788.34
R. Aland Store Inc., 1801 North 1st Ave., Birmingham.	Women's specialty store.....	12-31-1945	105,879.83	31,970.84	31,970.84	30,372.80	12,788.33
		12-31-1942	8,095.52	32,308.77	2,607.74	2,346.97	704.04
		12-31-1943	8,095.52	32,308.77	2,607.74	2,346.97	704.00
		12-31-1944	8,095.52	32,308.77	2,607.74	2,477.35	718.17
		12-31-1945	9,978.37	30,425.92	724.89	783.86	237.35
Anniston Foundry Co., Box 471, Anniston... Birmingham Contracting Co., Inc., 3201 North 28th Pl., Birmingham.	Manufactures iron pipe and fittings... General contracting.....	12-31-1945	34,821.71	2,867.17	2,867.17	2,723.82	1,519.60
		12-31-1945	6,432.72	1,512.21	1,512.21	1,552.74	441.30
W. J. Bullock, Inc., P. O. Box 669, Birmingham.	Smelter (metal refining).....	11-30-1941	25,100.00	71,085.10	17,992.00	5,880.74	None
		11-30-1942	29,730.77	66,454.38	23,469.23	14,988.15	6,068.77
		11-30-1943	42,989.68	53,195.42	10,210.32	9,189.29	4,345.47
		11-30-1944	42,989.68	53,195.42	10,210.32	7,098.67	3,097.97
		11-30-1945	42,909.68	53,275.42	10,290.32	9,699.81	4,084.13
Cloverleaf Creamery Co., 3330 10th Ave. North, Birmingham.	Manufacturer of butter.....	12-31-1942	9,321.54	37,379.37	3,359.34	3,023.40	907.03
		12-31-1944	16,866.44	58,255.76	24,458.56	15,820.88	12,790.78
The Collins Baking Co., 901 Bell St., Montgomery.	Baking.....	12-31-1945	16,866.44	58,255.76	24,458.56	17,112.46	12,790.78
Crescent Stages, Inc., 920 Wilmer Ave., Anniston.	Bus transportation.....	12-31-1940	22,186.86	263,672.70	8,915.62	2,228.90	None
		12-31-1941	26,573.15	295,583.35	28,747.73	14,373.86	4,455.90
Emerson Hotel Operating Co., 1811 First National Bldg., Birmingham.	Hotel operating.....	2-28-1941	38,315.63	44,640.48	6,995.06	1,802.91	None
		2-28-1942	47,315.91	52,894.75	7,156.15	3,220.27	998.29
		2-28-1943	51,498.91	48,711.75	2,973.15	2,675.84	1,189.25
The Fly Ash Arrestor Corp., P. O. Box 1883, Birmingham.	Manufacture and installation of fly ash.....	12-31-1942	773.39	19,226.61	3,026.61	3,243.88	973.16
Gadsden Broadcasting Co., Inc., 912 Protective Life Bldg., Birmingham.	Radio broadcasting.....	12-31-1943	3,505.79	4,065.16	769.21	662.20	207.60
		12-31-1944	3,505.79	769.21	769.21	730.75	207.69
		12-31-1945	3,505.79	769.21	769.21	730.75	207.69
Gulf Furniture Stores, Inc., 319 Dauphin St., Mobile.	Installment furniture.....	4-30-1945	13,890.06	3,514.49	3,514.49	4,240.63	2,965.83
		4-30-1946	13,890.06	3,514.49	3,514.49	2,241.08	1,039.27
Jefferson Distributing Co., 5 South 20th St., Birmingham.	Wholesale beer distributor.....	12-31-1945	7,525.66	8,019.30	3,567.46	3,389.09	985.07
Parisian, Inc., 1924 2d Ave., North, Birmingham.	Retail general merchandise store.....	12-31-1940	23,609.55	40,626.00	5,948.81	1,487.21	None
		12-31-1941	26,590.64	40,814.05	11,728.86	4,626.10	1,434.10
		12-31-1942	29,194.08	38,210.61	9,125.42	8,212.87	4,836.47
		12-31-1943	28,504.08	37,416.93	5,202.18	8,833.88	5,202.18
		12-31-1944	2,888.70	10,037.08	1,471.05	1,164.84	349.32
Rimson Furniture Co., Inc., Dothan.....	Retail furniture.....	12-31-1942 to 12-31-1944	1,621.15	14,117.31	3,318.85	1,161.59	267.17
Selma Motor Co., Alabama Ave. and Church St., Selma.	Automobile sales and service.....	12-31-1941	1,621.15	14,117.31	3,318.85	1,161.59	267.17
Shoals Transit, Inc., 513 Raleigh Ave., Sheffield.	Municipal bus line and taxicab service.....	11-30-1942	6,088.85	15,036.38	8,161.15	5,773.20	2,040.01
Steel City Oldsmobile Co., Inc., 2415 7th St., South Birmingham.	Automobile sales and service.....	12-31-1944	6,969.78	5,580.42	2,440.56	730.73	230.75
<i>Arizona</i>							
Arizona Broadcasting Co., c/o KTAR Broadcasting Co., Phoenix.	Radio broadcasting.....	12-31-1945	3,451.88	3,967.62	3,967.62	3,769.24	1,071.96
Fannin's Gas & Equipment Co., 1891 West Roosevelt St. (P. O. Box 1979), Phoenix.	Retail and wholesale liquid petroleum, gas, and appliances.....	5-31-1941	7,334.26	64,785.31	10,520.32	2,981.95	None
		5-31-1942	9,816.31	62,308.26	24,746.85	16,608.97	5,148.63
		5-31-1943	10,207.14	61,912.43	24,442.48	4,617.11	1,391.89
		5-31-1944	10,200.89	61,918.68	25,442.48	21,075.27	10,256.50
		5-31-1945	13,615.49	68,504.08	21,946.13	16,857.38	9,072.26
Producers Gin Co., Safford.....	Cotton ginning, cottonseed oil manufacturing, and meat packing.....	6-30-1945	41,043.08	11,344.12	11,344.12	1,774.73	747.26
Rainbo Baking Co. of Phoenix, 736 West Van Buren St., Phoenix.	Baking.....	12-31-1944	14,428.27	37,167.81	4,571.73	5,407.44	2,287.45
		12-31-1945	15,374.49	36,581.59	3,625.51	4,156.74	2,228.90
Salt River Valley Broadcasting Co., 836-838 North Central Ave., Phoenix.	Radio broadcasting.....	12-31-1941	10,483.50	18,456.35	7,624.83	1,708.64	526.17
		12-31-1942	11,470.90	17,468.95	6,237.43	5,940.11	1,834.12
		12-31-1943	11,449.14	17,490.71	6,258.19	5,962.08	1,851.78
		12-31-1944	11,909.27	16,940.58	5,709.06	5,679.01	2,383.59
		12-31-1945	12,981.39	15,858.46	4,726.94	4,827.25	2,123.58
State Consolidated Publishing Co., 208 North Stone Ave., Tucson.	Publisher of daily newspaper.....	12-31-1941	21,671.87	28,072.48	8,763.13	3,067.09	990.07
		12-31-1942	27,005.37	27,738.88	10,994.63	6,251.45	3,681.41
		12-31-1943	27,005.37	27,738.88	17,359.63	15,623.66	9,200.61
		12-31-1944	24,005.37	33,375.46	17,359.63	16,491.65	8,633.16
		12-31-1945	27,005.37	37,738.88	17,359.63	16,491.65	8,633.16
State Tractor & Equipment Co., 815 East Jefferson St., Phoenix.	Tractor and implement agents.....	12-31-1944	18,633.38	24,137.60	24,137.60	22,930.72	12,211.88
		12-31-1945	22,077.82	20,714.12	20,714.12	19,786.41	10,615.54
		12-31-1945	22,077.82	20,714.12	20,714.12	19,786.41	10,615.54
<i>Arkansas</i>							
Bodcaw Lumber Co. of Louisiana, Inc., Box 61, Texarkana.	Lumber and petroleum.....	1-1-1941 to 12-18-1941	33,967.88	84,792.62	30,216.84	17,670.76	5,507.15
Colonial Baking Co. of Little Rock, 210 North Cross St., Little Rock.	Baking.....	12-31-1945	58,239.07	43,703.16	14,720.93	13,984.89	5,888.37
Majestic Hotel Co., Inc., Hot Springs.	Hotel.....	12-31-1944	64,424.67	886.24	886.24	841.92	354.49
		1-31-1943	18,478.14	36,827.48	5,659.85	9,942.05	7,495.43
Reynolds-Gammill Lumber Co., Eldorado.	Lumber manufacturing.....	1-31-1944	18,855.35	36,450.27	5,282.64	8,878.48	4,936.19
		6-30-1942	6,172.74	13,944.46	5,486.61	1,920.31	477.08
		6-30-1943	7,360.24	12,756.96	4,299.11	3,869.20	1,160.77
		6-30-1944	8,589.06	11,528.14	3,070.29	2,914.75	867.42
		6-30-1945	9,818.61	10,298.59	1,840.74	1,748.70	530.20
Charles S. Stiff Co., Inc., 810 Main St., Little Rock.	Retail jewelry, etc.....	6-30-1946	11,308.44	8,808.76	350.91	168.05	61.31
		3-31-1942	5,356.71	36,263.68	2,471.94	1,812.77	453.19
		3-31-1943	8,855.50	33,667.67	3,253.69	3,259.97	977.99
<i>1st District of California</i>							
Bayshore Amusement Co., Inc., 993 Market St., San Francisco.	Motion picture exhibitor.....	12-31-1942	17,607.01	15,215.30	4,477.50	4,974.32	2,103.12
C. G. T. Farming Co., Corcoran.....	Farming.....	12-31-1943	16,829.62	5,254.89	5,254.89	5,126.72	2,152.22
		12-31-1944	17,011.59	5,072.92	5,072.92	4,938.83	2,755.35
		12-31-1945	18,131.58	3,952.93	3,952.93	3,757.41	2,096.23
11-30-1943	19,242.53	3,660.79	3,660.79	3,264.71	1,758.43		

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

FISCAL YEAR ENDED JUNE 30, 1949

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>1st District of California—Continued</i>							
Duart Manufacturing Co., Ltd., 984 Folsom St., San Francisco.	Manufacturing beauty parlor equipment and supplies.	12-31-1945	\$36,764.29	\$61,256.80	\$5,575.09	\$5,296.38	\$2,547.81
Eggo Food Products, Inc., 153 West Julian St., San Jose.	Manufacturing and distribution of food products.	12-31-1944	8,226.74	5,065.78	5,065.78	4,812.49	1,433.61
		12-31-1945	8,226.74	5,065.78	5,065.78	3,015.99	1,433.61
Exercycles Sales Co., 958 28th St., Oakland.	Distribution and retail sales of exercising machines.	9-30-1946	3,238.72	1,968.49	1,968.49	520.30	147.88
Fruitvale Canning Co., 905 66th St., Oakland.	Fruit and vegetable canning.	2-28-1942	41,243.60	152,098.53	22,877.09	11,438.54	3,545.95
James A. Gray, Inc., Ferry Bldg., San Francisco.	Bridge terminal concessions.	12-31-1945	5,087.29	10,750.87	10,750.87	4,441.97	3,220.66
French Gulch Dredging Co., 2404 Russ Bldg., San Francisco.	Gold dredging.	12-31-1941	7,671.77	17,314.99	4,615.11	1,872.66	823.79
Hershel California Fruit Products Co., Box 207, San Jose.	Canning.	12-31-1942	118,796.00	142,454.00	15,893.89	14,304.50	6,357.55
		12-31-1943	118,796.00	142,454.00	15,893.89	14,304.50	6,357.55
		12-31-1945	118,796.00	15,893.89	15,893.89	15,099.20	6,357.56
Hobbs-Parsons Co., P. O. Box 526, Fresno.	Wholesale fruits and produce.	12-31-1944	20,589.75	734.79	734.79	2,479.30	1,983.19
		12-31-1945	22,145.37	None	None	1,001.46	653.71
Holt Bros., 720 Aurora St., Stockton.	Tractor and implement sales and service.	12-31-1945	19,056.57	10,658.62	10,658.62	10,273.53	5,731.55
Irving-Fredrick, Inc., 764 Market St., San Francisco.	Retail ladies ready to wear.	12-31-1945	5,416.88	3,749.00	3,749.00	3,561.55	1,012.23
Knob Hill Mines, Inc., 206 Sansome St., San Francisco.	Mining.	12-31-1941	52,401.46	209,445.62	66,066.86	36,069.50	11,151.55
		12-31-1942	52,401.46	209,445.62	66,066.86	29,116.19	12,940.63
		12-31-1943	52,401.46	209,445.62	66,066.86	86,565.57	38,473.69
		12-31-1944	82,194.68	209,652.40	60,273.63	50,054.73	21,075.68
		12-31-1945	7,326.43	1,698.57	1,698.57	1,613.64	458.82
Listo Pencil Corp., 1716 Park St., Alameda.	Manufacturing mechanical pencils.	12-31-1945	12,635.00	None	None	1,952.73	585.82
Louis Stores, Inc., 1901 Telegraph Ave., Oakland.	Retail grocery chain.	12-31-1944	2,629.29	10,005.71	10,005.71	9,505.43	2,754.24
Mitchell Stevedoring Co., 289 Steuart St., San Francisco.	Stevedoring.	3-31-1944	74,788.21	4,979.91	4,979.91	4,543.83	1,991.88
		3-31-1945	74,788.21	4,979.91	4,979.91	4,730.92	1,991.97
		3-31-1946	74,788.21	4,979.91	4,979.91	3,564.39	1,500.81
		10-31-1945	2,251.74	615.47	615.47	939.53	267.03
		10-31-1946	2,516.33	350.88	350.88	122.95	34.95
Modern Vehicle Co., 2044 Bryant St., San Francisco.	Builders of auto truck bodies, hoists, etc.	8-31-1942	32,933.99	25,307.76	25,307.76	2,050.94	730.86
Manhattan Gold Dredging Co., 220 Montgomery St., San Francisco.	Gold mining.	8-31-1943	37,840.89	20,400.86	20,400.86	17,564.70	7,806.54
Pacific Metals Co., Ltd., 3100 19th St., San Francisco.	Dealers in metals.	12-31-1945	32,737.68	7,162.32	7,162.32	6,804.21	3,796.03
Patek & Co., 1900 16th St., San Francisco.	Laundry supplies.	12-31-1945	53,594.52	5,458.85	5,458.85	5,185.01	2,183.55
Patek-Ecklon Co., 934 Larkin St., San Francisco.	Meat fabrication and jobbing sales.	12-31-1944	10,510.14	841.29	841.29	799.22	243.97
		12-31-1945	10,510.14	841.29	841.29	799.22	243.97
Placencia Fruit Co., c/o Bank of America, Sonoma County Branch, Petaluma.	Fruit grower.	12-31-1943	8,517.85	28,151.40	10,428.00	11,011.69	3,599.31
Redwood Broadcasting Co. Inc., "E" at 6th St. Eureka.	Commercial radio broadcasting.	12-31-1944	2,706.94	5,198.29	1,480.13	1,406.12	399.94
San Carlos Cleaning & Dyeing Works, Inc., 951 Laurel St., San Carlos.	Cleaning and dyeing.	12-31-1945	6,321.64	2,024.67	2,024.67	1,923.44	546.66
Sears Bros. & Co., P. O. Box 699, Watsonville.	Vegetable growers and shippers.	12-31-1945	61,632.45	14,914.81	14,734.78	13,998.04	5,893.92
Security Lithograph Co., 530 Washington St., San Francisco.	Commercial printing and lithography.	1-31-1942	21,394.35	15,684.31	5,858.59	2,123.50	934.35
		1-31-1944	26,816.28	436.66	436.66	2,417.80	1,417.13
		1-31-1945	27,594.85	None	None	1,519.57	847.76
		1-31-1946	28,081.29	None	None	788.61	440.05
Vertin-Edmonds Co., P. O. Box 718, Salinas.	Growers and packers of farm produce.	12-31-1942	17,375.53	44,312.72	41,745.82	17,829.10	11,556.04
		12-31-1944	17,375.73	44,312.52	41,745.62	2,926.48	1,632.66
		12-31-1945	17,375.73	44,312.52	41,745.62	79,216.68	34,060.17
Western Electro Mechanical Co., Inc., 300 Broadway, Oakland.	Electrical machinery.	12-31-1944	4,313.13	2,198.55	2,198.55	2,088.62	593.62
Weyl-Zuckerman & Co., 146 West Weber Ave., Stockton.	Growing and shipping farm products.	12-31-1945	5,333.37	1,178.31	1,178.31	1,119.40	318.15
Andrew Williams Stores, Inc., 3660 Broadway, Oakland.	Retail chain stores, groceries, drugs, meats, etc.	12-31-1941	35,520.20	23,396.90	11,029.80	4,232.58	1,312.10
		12-31-1942	38,663.06	20,254.04	7,886.94	4,906.97	4,067.23
		12-31-1943	39,153.49	19,763.61	7,396.51	9,079.21	4,067.23
		12-31-1944	41,086.27	17,830.83	5,463.73	6,089.63	2,564.05
<i>6th District of California</i>							
Bradley's 5 and 10 of Los Angeles, 6651 Hollywood Blvd., Los Angeles.	Restaurants.	1-31-1945	21,647.31	5,097.60	5,097.60	4,842.80	2,701.77
Cannonball Express & Messenger Co., 821 South San Pedro St., Los Angeles.	Delivery and messenger service.	12-31-1943	740.75	11,442.67	6,390.12	3,389.09	1,016.72
		12-31-1944	1,114.13	11,069.29	6,016.74	5,343.80	1,518.77
		12-31-1945	1,864.83	10,318.59	5,266.04	4,837.51	1,374.88
Coast Fishing Co., 272 South Fries Ave., Wilmington.	Fish canning.	4-30-1941	61,549.40	121,122.92	21,794.55	6,538.37	None
		4-30-1942	80,263.41	144,986.40	29,057.67	12,634.37	3,016.55
		4-30-1943	89,211.33	136,038.48	20,109.75	18,098.77	8,043.90
		4-30-1944	89,211.33	136,038.48	20,109.75	18,431.19	8,043.90
		4-30-1945	89,211.33	136,038.48	20,109.75	19,104.26	8,043.90
		4-30-1946	89,211.33	136,038.48	20,109.75	12,823.41	5,399.33
J. E. Coberly, Inc., 1400 West 8th St., Los Angeles.	Ford-Lincoln dealer.	3-31-1941	14,712.39	36,560.24	563.96	1,113.36	604.70
		3-31-1942	15,357.33	35,915.30	917.87	2,418.78	604.70
Crawford Stores, Inc. (formerly W. H. Crawford Stores, Inc.), 1543 South Ramona St., San Gabriel.	Retail food markets.	6-30-1943	9,159.01	12,803.30	4,643.34	4,179.00	1,253.70
		6-30-1944	9,159.01	12,803.30	4,643.34	4,233.17	1,273.76
Drilling & Exploration Co., Inc., Station H, Box 2, Los Angeles.	Oil.	12-31-1942	130,682.65	132,145.10	132,145.10	147,203.79	65,423.91
		12-31-1944	130,682.65	3,621.69	3,621.69	121,938.95	51,342.73
		12-31-1945	130,682.65	30,686.32	3,621.69	3,440.61	1,448.68
Hollywood Maxwell Co., Hollywood.	Manufacture women's undergarments.	12-31-1945	22,412.19	34,479.38	5,508.80	3,181.15	2,919.55
Mullen Chevrolet Co. (formerly Westlake Chevrolet Co.), 205 South Vermont, Los Angeles.	Auto sales and service.	12-31-1945	5,043.55	4,724.75	5,572.80	1,478.09	420.09
Metropolitan Theatres Corp., 1600 West Washington Blvd., Los Angeles.	Theatre operations.	12-31-1945	141,579.15	35,402.95	35,402.95	18,867.18	14,161.18
Nesbitt Fruit Products, Inc., 2946 East 11th St., Los Angeles.	Manufacture of citrus fruit juices and soda fountain syrups.	12-31-1944	84,340.60	36,277.53	36,277.53	34,463.65	14,511.01
		12-31-1945	84,340.60	36,277.53	36,277.53	34,463.66	14,511.01
News-Press Publishing Co., Dela Guerra Plaza, Santa Barbara.	Newspaper publishing, radio broadcasting, commercial printing, photo engraving, real estate holding.	9-30-1945	29,471.74	61,965.39	15,996.42	10,338.58	7,767.25
Petrolane, Ltd., 2901 Orange Ave., Long Beach.	Liquid gas (butane) distributors.	12-31-1941	57,663.13	104,667.17	6,405.82	2,242.04	695.03
		12-31-1942	57,663.13	104,667.17	6,405.82	10,702.77	4,756.79

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
<i>6th District of California—Continued</i>							
Phillips Steamship Co., (formerly Dorothy Phillips Steamship Co.), 714 West Olympic Blvd., Los Angeles.	Shipping.....	10-31-1945	\$5,301.39	\$1,871.94	\$1,871.94	\$759.82	\$215.94
Plastic Die & Tool Corp., 971 Goodrich Blvd., Los Angeles.	Manufacturing plastic injection molded parts.	8-31-1943 ¹	3,750.08	None	None	627.42	188.23
Fuett Electrical Starting Gate Corp., 9441 Wilshire Blvd., Beverly Hills.	Owners and operators of electrical starting gates (horse race tracks).	8-31-1944	2,009.88	6,952.28	1,746.20	2,338.70	554.88
		12-31-1941	1,843.83	25,073.51	12,308.09	3,447.79	781.90
		12-31-1942	2,000.00	24,917.34	18,640.82	16,776.74	5,299.63
		12-31-1943	2,000.00	24,917.34	18,640.82	15,878.23	4,856.32
		12-31-1944	2,000.00	24,917.34	18,640.82	17,708.78	6,612.26
		12-31-1945	2,000.00	24,917.34	18,640.82	17,708.79	6,599.63
Reliance Steel Co. (formerly Reliance Steel Products Co.), 2068 East 37th St., Los Angeles.	Steel warehouses.....	12-31-1942	2,510.54	34,539.46	11,733.62	10,854.34	3,281.86
		12-31-1943	5,345.54	31,704.46	8,908.62	6,390.42	2,482.55
		12-31-1945	9,604.60	9,395.40	4,649.50	5,080.29	1,528.96
E. W. Reynolds Co., 300 Metropolitan Bldg., Los Angeles.	Wholesale jewelers.....	5-31-1942	133,759.77	65,699.77	4,359.61	2,397.79	743.32
Sablchi Co., 752 South Main St., Los Angeles.	Owner and operator of improved property.	12-31-1944	None	17,929.09	9,274.34	7,993.33	2,509.71
	Manufacture and sale of candy.....	12-31-1945	None	17,929.09	9,152.55	8,694.93	2,477.31
		12-31-1943	78,412.92	21,167.34	4,525.20	7,221.93	3,209.75
		12-31-1944	78,412.92	3,517.46	3,499.17	3,324.71	1,399.66
See's Candy Shops, Inc., 5725 West Jefferson Blvd., Los Angeles.	Restaurant.....	7-31-1945	8,109.45	13,832.40	5,844.15	5,551.94	1,656.98
Simon's Second and Hill Corp., 649 South Olive St., Los Angeles.	Restaurant, cocktail bar, and small hotel.	7-31-1946	8,109.45	5,844.15	5,844.15	2,327.26	694.57
Simon's Three Twenty-two West Fifth Street, Inc., 649 South Olive St., Los Angeles.	Restaurant, cocktail bar, and small hotel.	7-31-1945	16,152.40	7,210.81	7,210.81	6,850.27	3,960.02
		7-31-1946	16,152.40	7,210.81	7,210.81	2,871.48	1,601.99
Southland Paper Converting Co., 4489 Bandini Blvd., Los Angeles.	Paper converters.....	9-30-1942	1,659.22	14,907.08	5,145.23	2,796.90	734.19
		9-30-1943	3,277.55	9,067.91	3,526.90	3,879.70	1,163.92
		9-30-1944	3,890.06	8,450.40	2,914.39	3,388.19	974.50
		9-30-1945	5,756.74	6,683.72	1,047.71	1,337.66	380.18
Southwest Paving Co., 11462 Tuxford Ave., Roscoe.	Paving and road construction.....	12-31-1940 ²	14,814.24	37,971.57	7,738.69	2,234.24	None
		12-31-1941 ³	17,278.04	35,507.77	8,635.78	4,323.98	1,340.44
		12-31-1942 ⁴	19,179.08	33,606.13	6,734.14	6,513.31	3,546.23
Trend-O'-Fashion, Inc., 860 South Los Angeles St., Los Angeles.	Women's apparel and accessories.....	1-31-1943	1,948.33	6,599.06	1,180.30	1,147.66	344.29
		1-31-1944	2,916.00	5,631.89	683.61	785.48	234.53
		1-31-1945	3,655.99	5,691.40	234.86	556.84	158.27
Val Vito Food Products, Inc., 1747 Commonwealth Ave., Fullerton.	Manufacturing, canning and distributing.	12-31-1940	165,632.84	520,666.79	88,008.33	34,874.27	None
		1-1-1941 to 11-30-1941	209,732.89	621,610.28	116,620.37	64,029.37	19,849.11
		11-30-1942	209,732.89	621,610.28	116,620.37	75,791.10	32,152.71
		1-31-1946	7,450.50	7,145.45	3,886.25	3,117.59	905.02
W & F Co., Inc., 649 South Olive St., Los Angeles.	Restaurant.....	12-31-1945	5,105.36	6,570.77	1,526.15	2,545.47	723.44
Zenor & Murfin, Inc., c/o W. H. Brown, 317 West Main St., Alhambra.	Retail grocery and market.....	12-31-1945	5,105.36	6,570.77	1,526.15	2,545.47	723.44
<i>Colorado</i>							
KLZ Broadcasting Co., Shirley-Savoy Hotel, Denver.	Radio broadcasting.....	7-31-1941	74,850.46	35,711.20	953.27	238.32	None
		7-31-1942	90,868.63	19,663.63	11,605.90	5,135.21	1,711.17
		7-31-1943	90,868.63	11,605.90	11,605.90	10,445.31	4,642.34
		7-31-1944	90,868.63	11,605.90	11,605.90	10,783.04	4,642.37
		7-31-1945	90,868.63	11,605.90	11,605.90	11,025.60	4,642.35
		7-31-1946	90,868.63	11,605.90	11,605.90	4,621.88	1,946.05
		12-31-1945	8,800.04	11,283.04	11,283.04	6,262.39	1,981.77
Marvel Oil Co., c/o The Texas Co., P. O. Box 2100, Denver.	Production and sale of crude petroleum.	12-31-1944	3,911.10	4,117.48	4,117.48	3,911.61	1,111.71
Eugene P. O'Fallon, Inc., Albany Hotel, Denver.	Radio broadcasting.....	12-31-1945	3,911.10	4,117.48	4,117.48	3,911.60	1,111.72
Rainbo Bread Co., Broadway and Speer Blvd., Denver.	Baking.....	12-31-1944	63,090.22	35,042.40	6,829.78	4,690.75	1,675.05
		12-31-1945	62,417.18	35,715.44	7,502.82	2,245.63	965.31
Service Supply Co., 1115 7th St., Denver.	Manufacturer of automotive chemicals.	12-31-1944	3,511.26	1,148.03	1,148.03	1,090.63	309.97
		12-31-1945	3,511.26	1,148.03	1,148.03	1,090.62	309.97
The Whitman Hotel Co., c/o Joyce Hotel, 10 South Weber St., Colorado Springs.	Hotels and restaurants.....	12-31-1945	12,538.43	6,957.76	6,957.76	6,609.87	3,096.84
<i>Connecticut</i>							
Atlantic White Tower System, Inc., 580 Main St., Stamford.	Restaurants.....	12-31-1943	116,854.77	8,297.67	8,297.67	7,467.90	3,319.08
		12-31-1944	116,854.77	8,297.67	8,297.67	7,882.79	3,319.07
		12-31-1945	116,854.77	8,297.67	8,297.67	7,882.78	3,319.08
Bridgeport Moulded Products, Inc., P. O. Box 3276, Barnum Station, Bridgeport.	Plastic moulding.....	12-31-1941	13,887.44	30,531.99	11,040.10	5,520.05	1,711.22
The Crocker Hotel Corp., 178 State St., New London.	Hotel.....	12-31-1942	23,802.32	20,617.11	4,230.97	7,656.84	4,155.69
		12-31-1943	3,410.32	3,090.58	3,090.58	2,818.50	845.55
Diamond Ginger Ale, Inc., 587 Bank St., Waterbury.	Soft drink manufacturer and wholesale liquor dealer.	12-31-1943	46,763.75	2,686.72	2,686.72	4,836.09	2,149.38
		12-31-1944	46,763.75	2,686.72	2,686.72	2,552.38	1,032.69
The Hartford Times, Inc., 10 Prospect St., Hartford.	Newspaper publishing and radio broadcasting.	12-31-1945	358,734.18	24,112.59	24,112.59	22,966.96	9,645.94
Kane Co. of New Haven, Inc., 198-200 Crown St., New Haven.	Retail furniture—installment.....	6-30-1941	10,752.82	48,205.05	8,771.77	2,631.53	None
The Marlin Firearms Co., 79 Willow St., New Haven.	Sporting goods and blades.....	12-31-1943	42,429.09	26,022.02	26,022.02	32,514.17	14,450.74
		12-31-1944	43,814.05	24,637.06	24,637.06	23,350.81	9,831.92
Prat-Daniel Corp., 84 South Water St., East Portchester.	Manufacturers of power plant equipment.	12-31-1940	13,682.04	39,720.60	7,958.10	2,387.43	None
		12-31-1941	18,357.02	50,019.41	6,545.33	2,911.26	902.49
		12-31-1942	18,357.02	50,019.41	6,545.33	5,890.80	3,073.72
		12-31-1943	18,357.02	50,019.21	6,545.13	5,890.68	3,757.42
		12-31-1944	9,736.96	4,219.82	4,285.12	6,877.40	2,063.22
		12-31-1945	9,426.62	4,530.16	4,595.46	6,411.71	1,885.41
The Quintard Land Co., c/o Meyer, Kidder & Matz, 49 Wall St., New York, N. Y.	Operating real estate.....	12-31-1943	15,200.25	10,679.70	10,679.70	9,614.73	4,531.24
Raphael's Department Store, Inc., 300 Main St., New Britain.	Retail department store.....	12-31-1944	15,200.25	10,679.70	10,679.70	10,145.72	5,625.17
The Wiremold Co., Railroad St., West Hartford.	Manufacturing electrical conduits, etc.	12-31-1941	98,464.47	14,770.97	5,160.83	2,586.42	790.93
The Wetstone Tobacco Corp., Elm St., Manchester.	Leaf tobacco growers and dealers.....	3-31-1945	13,752.92	None	None	2,766.37	823.73
		3-31-1946	10,570.59	1,304.41	1,304.41	1,843.33	552.15

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>Delaware</i>							
Robert Hetherington & Son, Inc., 200 West 9th St., Wilmington.	Manufacture and sale of electrical switches and electric control apparatus.	4-30-1944 4-30-1945	\$3,560.05 5,120.54	\$5,753.00 4,192.51	None \$4,192.51	\$3,118.70 6,005.30	\$937.40 2,021.89
<i>Florida</i>							
Blocks Terminal, Inc., 209 Franklin St., Tampa.	Stevedoring and water terminal.	12-31-1941 12-31-1942 12-31-1943	5,943.56 7,193.65 10,739.14	41,566.95 40,142.68 36,697.19	41,566.95 40,216.86 36,771.37	326.18 37,059.88 98,510.36	75.02 18,091.20 47,135.44
Consolidated Box Co., Inc., 3302 North Armenia Ave., Tampa.	Paper box manufacturers.	12-31-1944	2,278.61	34,182.19	1,357.03	1,451.08	420.93
Farquhar Machinery Co., 720 West Bay St., Jacksonville.	Wholesaler of mill supplies, machinery and steel products.	3-31-1946	7,992.82	12,701.62	159.23	865.93	398.53
Florida Inland Theatres, Inc., (formerly Public-Saenger-Sparks Theatres, Inc.), Jacksonville.	Theater.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	104,047.24 128,721.59 128,721.59 128,721.59 128,721.59 128,721.59	44,409.12 56,234.01 42,422.82 19,561.16 19,561.16 19,561.16	2,664.15 16,632.92 16,632.92 16,632.92 16,632.92 16,632.92	5,133.40 137.56 25,085.52 14,969.63 15,801.28 15,801.27	None 42.64 11,149.11 6,653.17 6,653.17 6,653.17
Gulf Drive-In Theatre, Inc., 7th Floor, Florida Theater Bldg., Jacksonville.	Motion-picture theater.	12-31-1941 21-31-1942 12-31-1943 12-31-1944 12-31-1945	873.47 1,385.31 1,456.51 1,878.11 2,638.24	15,813.47 15,301.63 6,809.47 6,387.87 5,627.74	5,263.73 6,880.67 6,809.47 6,387.87 5,627.74	2,480.35 1,078.88 885.76 6,068.48 2,183.76	570.48 323.66 265.73 1,724.72 620.65
Gulf Theatres, Inc., 7th Floor, Florida Theater Bldg., Jacksonville.	Theater.	12-31-1942	61,259.81	60,703.77	4,127.61	3,714.85	1,651.04
Hollywood Amusements, Inc., 7th Floor, Florida Theatre Bldg., Jacksonville.	Motion picture.	12-31-1940 12-31-1943 12-31-1944 12-31-1945	22,286.29 27,545.14 27,545.14 27,545.14	15,831.72 2,903.76 2,903.76 2,903.76	3,434.99 2,903.76 2,903.76 2,903.76	858.75 6,468.67 2,758.57 2,758.57	None 3,809.32 1,639.00 1,639.00
Miami Cafeteria, Inc., 52 Southeast 1st St., Miami.	Cafeteria.	8-31-1944	6,943.16	6,113.90	6,113.90	4,392.48	1,278.44
Purcell's, Inc., Laura and Monroe Sts., Jacksonville.	Ladies ready-to-wear.	1-31-1944 1-31-1945	5,040.31 5,040.31	6,285.81 6,285.81	6,285.81 6,285.81	5,683.91 5,971.52	1,701.63 1,723.69
Ridge Theatres, Inc., 7th Floor, Florida Theater Bldg., Jacksonville (formerly Lakeland).	Theater.	12-31-1943 12-31-1944 12-31-1945	1,072.89 1,425.54 1,953.89	6,504.19 6,151.54 5,623.19	6,504.19 6,151.54 5,623.19	5,853.77 5,843.96 5,342.03	1,756.21 1,660.92 1,618.26
Shaw Bros. Oil Co., 56 Southwest 1st St., Miami.	Wholesale petroleum products.	12-31-1943 12-31-1945	42,226.12 42,226.12	13,303.61 13,303.61	13,303.61 13,303.61	11,985.98 16,818.06	6,687.71 7,081.29
Tri-City Oldsmobile Co., 1125 Northeast 2d Ave., Miami.	Automobile sales and service.	12-31-1941	4,477.82	18,296.10	4,514.44	2,103.15	525.78
Weis-Frieker Mahogany Co., P. O. Box 391, Pensacola.	Manufacturers of lumber.	12-31-1943 12-31-1945	75,870.95 75,870.95	58,457.93 11,529.05	11,529.05 11,529.05	6,906.66 10,952.60	4,611.62 4,611.62
<i>Georgia</i>							
Balley's Lenox Theatre, Inc., 85 Decatur St., Atlanta.	Motion picture theater.	12-31-1943 12-31-1944 12-31-1945	2,220.00 3,255.16 2,728.34	10,078.24 9,543.08 4,734.02	5,242.36 4,207.20 4,734.02	5,315.57 4,429.49 4,497.12	1,594.67 1,258.91 1,278.19
Cabin Crafts, Inc., Dalton.	Bedspring and rug manufacturers.	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	60,103.39 72,779.01 72,686.78 72,686.78 72,686.78 72,686.78	17,299.64 60,526.08 60,618.32 60,618.31 60,618.31 60,618.31	9,097.44 18,881.25 18,881.25 18,881.25 18,881.25 18,881.25	2,729.23 8,496.57 16,993.13 17,462.58 17,937.19 9,041.61	None 2,639.93 7,552.59 7,552.49 7,552.50 3,807.04
The Cayce Paper Stock Co., 476 Marietta St., N.W., Atlanta.	Waste paper dealer.	12-31-1941 12-31-1943 12-31-1944 12-31-1945	4,854.15 6,067.71 6,071.97 9,094.43	4,280.29 3,016.73 3,012.46 6,071.97	2,385.39 1,171.83 1,167.57 1,167.57	834.89 1,054.65 1,109.19 1,109.19	192.00 316.43 315.24 315.24
Choice Flavors, Inc., 187 Edgewood Ave., Atlanta.	Manufacturing syrups, extracts for bottlers.	12-31-1943	3,981.45	None	None	2,256.56	676.97
City Supply Co., Carrollton.	Wholesale groceries.	12-31-1945	8,379.66	4,772.47	4,772.47	4,533.85	1,387.99
Colonial Baking Co. of Columbus, 1044 13th St., Columbus.	Baking.	12-31-1944 12-31-1945	10,905.65 11,247.90	33,656.54 33,314.30	15,846.73 15,504.39	15,279.40 14,796.68	7,454.81 7,337.46
Dixie Asphalt Products Corp., P. O. Box 1183, Savannah.	Manufacturing asphalt roofing.	12-31-1944 12-31-1945	37,330.40 37,330.40	23,061.87 23,061.87	23,061.87 23,061.87	21,908.77 21,908.77	9,571.79 9,571.79
Dunbar Theatre Corp., 85 Decatur St., Atlanta, Ga.	Motion picture theater.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,081.06 8,081.06 8,081.06 8,081.06	6,352.39 6,352.39 6,352.39 6,352.39	537.41 537.41 537.41 537.41	483.66 483.67 510.54 510.54	145.10 145.10 145.10 145.10
Economy Auto Stores, Inc., 639 Whitehall St. S.W., Atlanta.	Retail-wholesale auto parts accessories.	6-30-1944 6-30-1945	24,677.58 25,432.70	10,789.58 10,776.09	10,789.58 10,776.09	1,831.48 10,237.29	1,078.54 6,711.33
Eton Amusement Corp., 154-156 Walton St. N.W., Atlanta.	Motion-picture theater.	12-31-1945	5,660.15	3,368.92	3,368.92	3,200.47	907.01
Habersham Mills, Habersham.	Manufacturers of cotton yarns.	12-31-1941 12-31-1942 12-31-1940	60,972.60 66,985.48 2,780.20	100,096.53 59,489.90 39,270.54	17,985.00 11,972.12 5,814.52	8,992.50 10,774.91 1,699.11	2,787.69 4,788.84 None
Hardaway Motor Co., 1541 1st Ave., Columbus.	Motor vehicle dealer.	12-31-1941 11-30-1941	11,382.55 35,024.27	60,898.26 56,334.61	139.04 8,529.15	348.55 2,558.74	108.05 None
Hubbard Plants Co., Bremen.	Manufacturer of men's and boys' pants.	11-30-1942 11-30-1943 11-30-1944 11-30-1945	42,718.82 42,468.77 42,468.77 42,468.77	48,640.06 48,891.11 29,324.42 29,324.42	14,246.83 14,596.88 14,596.88 14,596.88	9,415.49 11,738.24 8,466.15 13,867.04	3,771.39 6,167.80 5,866.63 5,838.76
Middle Georgia Broadcasting Co., First National Bank Bldg., Macon.	Radio broadcasting.	6-30-1943	2,322.74	11,927.26	2,427.26	2,202.30	660.69
Middle Georgia Bottling Co., Inc., 420 Courtland St., Atlanta.	Manufacturer of carbonated beverages.	1-1-1943 to 5-31-1943	1,910.55	8,782.35	4,378.07	1,630.09	452.80
Mion & Murray Co., 84 Forsyth St., Atlanta.	Motion-picture theater.	11-30-1944 11-30-1945	6,264.14 7,141.27	10,087.31 9,210.18	9,175.15 8,298.02	8,677.53 7,883.12	2,625.88 2,401.96
Modern Theatres, Inc., 85 Decatur St., Atlanta.	do.	12-31-1943 12-31-1944 12-31-1945	240.73 968.31 1,013.74	12,537.51 11,809.93 11,764.50	2,693.40 1,965.82 1,920.39	2,424.07 1,867.53 1,518.72	727.22 630.77 431.64
Monroe Theatres, Inc., 154-156 Walton St. N.W., Atlanta.	do.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	5,117.36 5,868.58 5,868.58 6,071.38 6,201.78	5,919.62 10,138.50 15,485.85 15,283.05 15,152.65	6,540.48 5,789.26 5,789.26 5,586.46 5,456.06	2,289.17 5,210.34 4,757.52 5,309.28 5,183.26	528.51 1,663.09 1,663.09 1,508.95 1,473.13

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

(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>Georgia—Continued</i>							
Pepsi-Cola Bottling Co. of Macon (formerly Nu-Icy Bottling Co.), 610 Broadway, Macon.	Pepsi-cola bottlers.....	12-31-1941	\$6,756.02	\$32,274.14	\$6,704.51	\$2,681.81	\$1,179.99
		12-31-1942	6,756.02	32,274.14	6,704.51	6,034.06	1,810.22
		12-31-1943	7,135.89	31,894.27	6,324.64	5,823.80	1,747.14
		12-31-1944	7,086.31	31,043.85	5,474.22	5,200.51	1,547.25
Pollock's Inc., 441 West Peachtree St., Atlanta.	Retail shoes.....	12-31-1945	9,424.99	29,605.17	4,035.54	3,833.77	1,158.80
		12-31-1945	55,800.43	7,636.75	7,636.75	7,254.91	3,054.70
Rhodes-Perdue Furniture Co., transferor, Rhodes, Inc., transferee, P. O. Box 1694, Atlanta.	Retail furniture—installment basis.....	12-31-1941	3,513.48	20,875.04	13,238.59	5,943.98	1,842.62
		12-31-1942	6,349.71	27,038.81	10,402.36	5,790.58	2,975.23
		12-31-1943	6,638.43	26,730.09	10,113.64	3,798.90	2,765.73
		12-31-1944	8,975.38	24,413.14	7,777.09	7,902.60	2,773.11
Rhodes-Collins Furniture Co. of Miami, Rhodes, Inc. (successor), P. O. Box 1694, Atlanta.	Retail furniture.....	12-31-1945	7,403.23	25,985.29	9,348.84	4,143.47	3,451.54
		12-31-1941	4,021.04	17,934.75	5,375.63	2,832.84	1,246.45
		12-31-1943	3,731.40	5,665.27	5,665.27	5,861.64	1,759.49
		12-31-1944	4,315.85	17,659.94	5,080.82	4,893.81	1,391.72
Rhodes-Perdue-Collins Furniture Co. of Greenville, S. C., P. O. Box 1694, Atlanta.	Retail furniture—installment sales.....	12-31-1945	4,712.41	4,084.24	4,684.24	4,308.36	1,284.43
		12-31-1941	5,679.62	16,442.72	10,246.96	5,145.23	913.91
		12-31-1942	4,193.05	11,733.56	11,733.56	8,777.10	3,666.47
		12-31-1943	4,209.89	11,716.72	11,716.72	8,835.96	3,487.98
Sewell Manufacturing Co., Bremen.....	Manufacturer of men's and boys' suits.....	12-31-1944	5,781.14	10,145.47	10,145.47	7,284.25	3,273.71
		12-31-1945	6,485.88	9,431.03	9,431.03	7,984.06	3,224.87
		12-31-1940	211,266.72	42,753.58	9,036.29	424.23	None
		12-31-1941	258,444.74	71,258.74	10,354.82	4,659.67	1,444.50
W. R. C. Smith Publishing Co., 1016-1020 Grant Bldg., Atlanta.	Publishers of trade magazines.....	12-31-1942	259,675.22	70,028.26	9,534.51	8,581.06	3,813.81
		12-31-1943	259,675.22	70,028.26	9,534.51	8,581.06	3,813.80
		12-31-1941	17,810.11	32,131.22	18,817.66	6,996.00	2,188.76
		12-31-1942	19,978.55	29,962.78	16,649.22	14,984.30	8,824.08
Snow's Laundry & Dry Cleaning Co., 1002 Waters Ave., Savannah.	Laundry and dry cleaning.....	12-31-1943	14,390.94	16,829.68	3,089.24	2,735.25	869.21
		12-31-1944	14,390.94	3,039.24	3,039.24	1,803.93	860.23
		12-31-1943	8,024.53	20,676.72	5,240.75	4,716.68	1,415.01
		12-31-1944	8,024.53	5,240.75	5,240.75	4,714.61	1,373.59
Snow's Laundry & Dry Cleaning Co., Inc., 1100 Wynnton Rd., Columbus.	do.....	12-31-1943	8,024.53	20,676.72	5,240.75	4,716.68	1,415.01
		12-31-1944	8,024.53	5,240.75	5,240.75	4,714.61	1,373.59
Southeastern Motor Lines, Inc., 37-43 Alabama St., Carrollton.	Transportation of passengers.....	12-31-1941	5,108.67	12,882.90	2,494.77	865.26	199.00
		12-31-1942	5,108.70	12,882.90	5,029.13	4,526.22	1,318.66
Southern Wood Preserving Co., P. O. Station "A", Atlanta.	Creosoting lumber, etc.....	9-30-1942	163,830.75	34,492.25	7,397.97	4,444.86	1,603.54
		9-30-1943	163,912.06	74,706.61	15,959.94	14,363.95	6,383.98
		9-30-1944	163,912.06	58,746.67	15,959.94	14,961.36	6,383.98
		12-31-1945	10,281.96	5,429.12	5,429.12	5,107.66	1,742.56
Standard Printing Co., 8th St. and 9th Ave., Columbus.	Printing and cellophane converter.....	9-30-1945	7,336.23	18,389.77	9,044.32	994.23	282.57
		12-31-1941	25,482.04	30,270.33	5,579.97	3,120.89	967.47
Superba Mills, Inc., Hawkinsville.....	Textile manufacturers.....	12-31-1942	26,952.03	28,800.34	4,109.98	5,008.29	2,949.33
		12-31-1943	26,423.61	29,328.76	4,638.40	4,174.57	2,458.35
		12-31-1944	28,412.36	27,340.01	2,649.65	2,517.15	1,404.32
		12-31-1943	13,667.49	6,361.41	2,493.19	1,101.56	330.45
Trio Manufacturing Co., Forsythe.....	Cotton yarn mill.....	12-31-1945	13,667.49	6,361.41	2,493.19	2,368.53	977.59
		9-30-1943	73,599.60	16,650.40	16,650.40	10,165.02	6,660.16
Twin City Theatre Corp., 154-156 Walton St. N.W., Atlanta.	Motion picture theater.....	9-30-1944	73,599.60	16,650.40	16,650.40	8,745.71	6,660.16
		9-30-1945	73,599.60	16,650.40	16,650.40	15,817.88	6,660.16
<i>Hawaii</i>							
Ready-Mix Concrete Co., Ltd., 320 Ward Ave., Honolulu.	Quarrying and concrete.....	12-31-1940	44,305.24	89,644.76	21,294.40	7,806.92	None
		12-31-1941	53,544.11	231,455.80	33,419.37	18,380.65	5,608.01
		12-31-1942	53,544.11	209,534.64	33,419.37	60,154.87	23,596.16
		12-31-1943	53,544.11	174,133.80	33,419.37	38,515.96	17,118.20
Royal Credit Jewelers, Ltd., Fort and King Sts., Honolulu.	Retail jewelers.....	3-31-1944	3,670.50	5,723.10	3,928.95	3,872.98	1,146.07
<i>1st District of Illinois</i>							
Armored Express Corp. of America, 40 South Clinton St., Chicago.	Armored car service—transport money and valuables.....	12-31-1945	8,067.50	10,180.81	4,315.93	4,100.14	1,213.90
		12-31-1941	264,640.68	88,071.95	35,380.60	24,652.22	10,057.31
		12-31-1942	284,556.54	68,156.09	26,302.19	24,731.33	10,991.70
		12-31-1944	290,753.27	61,959.36	11,574.69	21,393.76	9,007.90
Armstrong Paint & Varnish Works, 1830 South Kilborne Ave., Chicago.	Paint and varnish manufacturing.....	12-31-1945	293,420.10	59,292.53	18,373.83	17,455.14	7,349.53
		6-30-1945	11,467.63	13,138.02	5,983.70	5,684.52	2,323.69
		12-31-1944	8,440.90	4,071.56	4,071.56	1,551.98	442.59
		12-31-1945	6,096.88	8,918.58	8,918.58	8,709.45	2,579.33
Andrew Benson, Inc., Des Plaines.....	Orchid growers (sales at wholesale).....	12-31-1940	21,127.98	29,864.45	7,479.37	1,869.84	None
		12-31-1941	24,604.73	40,183.05	10,270.31	3,985.25	1,235.43
		12-31-1942	24,604.73	40,183.05	10,270.31	9,243.28	5,443.26
		12-31-1943	24,604.73	40,183.05	10,270.31	9,243.28	5,443.26
Branham Printing Co., 626 Federal St., Chicago.	Commercial printing and publishing.....	12-31-1944	24,604.73	40,183.05	10,270.31	9,243.28	5,443.26
		12-31-1945	10,029.50	48,758.41	10,270.31	9,756.79	5,443.27
		12-31-1945	13,058.18	15,441.82	16,641.82	17,070.72	8,739.07
		12-31-1945	33,071.82	1,969.43	1,969.43	4,608.53	2,515.29
Burlington City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation.....	12-31-1940	106,651.16	207,470.01	46,385.68	11,078.34	None
		12-31-1941	120,497.47	193,622.70	83,390.87	48,061.27	14,899.00
		12-31-1942	135,238.45	184,716.22	70,095.05	86,890.82	38,618.15
		12-31-1943	147,581.90	171,663.20	57,042.03	74,309.72	33,026.54
Burny Bros., Inc., 2747 West Van Buren St., Chicago.	Bakery.....	12-31-1944	162,968.82	156,554.99	41,933.82	68,460.35	56,110.89
		12-31-1945	39,584.43	34,345.93	8,550.65	4,897.51	2,843.15
		12-31-1940	24,604.73	40,183.05	10,270.31	1,119.80	None
		12-31-1941	8,055.49	24,518.81	5,697.71	4,370.14	1,922.86
Cans, Inc., 3217 West 47th Pl., Chicago.....	Manufacturer of tin cans.....	12-31-1942	8,480.57	28,087.73	5,266.63	4,739.97	1,421.99
		12-31-1944	1,999.88	42,133.32	3,520.64	3,557.70	1,011.14
		12-31-1945	1,400.00	42,733.20	4,120.52	3,914.49	1,112.54
		12-31-1945	3,639.08	24,296.17	5,777.32	3,209.11	912.07
Canton City Lines, Inc., 20 North Wacker Dr., Chicago.	Urban bus transportation.....	2-28-1942	3,744.00	8,631.46	3,856.00	2,150.64	666.70
		2-28-1943	5,557.63	6,817.83	2,042.37	2,301.64	690.49
		2-28-1945	5,950.66	6,784.80	1,649.34	2,879.93	1,512.17
		12-31-1945	106,651.16	207,470.01	46,385.68	11,078.34	None
Central Barge Co., 310 South Michigan Ave., Chicago.	Water transportation via barge.....	12-31-1940	120,497.47	193,622.70	83,390.87	48,061.27	14,899.00
		12-31-1941	135,238.45	184,716.22	70,095.05	86,890.82	38,618.15
		12-31-1942	147,581.90	171,663.20	57,042.03	74,309.72	33,026.54
		12-31-1944	162,968.82	156,554.99	41,933.82	68,460.35	56,110.89
The Champaign News Gazette, Inc., 48-52 Main St., Champaign.	Daily newspaper publisher and full time broadcaster.....	12-31-1942	39,584.43	34,345.93	8,550.65	4,897.51	2,843.15
		12-31-1940	6,862.70	25,056.74	4,479.20	1,119.80	None
City Building & Lumber Co., 2301 South Pulaski Rd., Chicago.	Wrecking—new and used lumber.....	12-31-1941	8,055.49	24,518.81	5,697.71	4,370.14	1,922.86
		12-31-1942	8,480.57	28,087.73	5,266.63	4,739.97	1,421.99
		12-31-1944	1,999.88	42,133.32	3,520.64	3,557.70	1,011.14
		12-31-1945	1,400.00	42,733.20	4,120.52	3,914.49	1,112.54
Dot Engravers, Inc., 600 West Van Buren St., Chicago.	Photoengraving.....	12-31-1945	3,639.08	24,296.17	5,777.32	3,209.11	912.07
		12-31-1945	3,639.08	24,296.17	5,777.32	3,209.11	912.07
Entertainment Enterprises, Inc., 8 South Michigan Ave., Chicago.	Roller skating rink.....	2-28-1942	3,744.00	8,631.46	3,856.00	2,150.64	666.70
		2-28-1943	5,557.63	6,817.83	2,042.37	2,301.64	690.49
Firecraft Corp. (formerly Firecraft Door Co.), 3110 West 51st St., Chicago.	Metal manufacturers.....	2-28-1945	5,950.66	6,784.80	1,649.34	2,879.93	1,512.17

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>1st District of Illinois—Continued</i>							
Fire Protection Co., 6601 South Narragansett Ave., Chicago.	Manufacturers of sprinkler systems	12-31-1942	\$3,228.64	\$13,251.99	\$1,521.36	\$2,169.54	\$650.86
Frantz Manufacturing Co., 309 West 3d St., Sterling.	Builders' hardware	12-31-1943	3,620.99	12,859.64	1,129.01	1,819.97	545.99
K. Friend & Co. (formerly Frank M. Fulton, Inc.), 220 West 62d St., Chicago.	Distributors of petroleum products	6-30-1945	150,229.60	149,814.97	27,373.66	26,004.97	11,229.47
General Bearings Co., 2436 South Michigan Ave., Chicago.	Retail and wholesale automotive and industrial bearings.	12-31-1944	5,190.69	21,646.81	2,525.03	3,143.84	893.51
Otis E. Glidden & Co., Inc., 518 Davis St., Evanston.	Pharmaceutical products	12-31-1945	5,974.97	2,525.03	2,525.03	2,474.13	703.17
Globe Siding Co. (formerly Manufacturers Specialty Co.), 2211 Schrage, Whiting, Ind.	Manufacturer of brick siding	12-31-1942	22,086.30	20,663.70	5,927.16	5,334.44	3,141.39
H. Graver Co., 3813 South Morgan St., Chicago.	Meat products	12-31-1945	10,810.80	16,462.14	16,212.78	15,402.14	7,587.37
Hamilton Glass Co., Inc., 415 North Elizabeth St., Chicago.	Glass jobbers	12-31-1941	18,626.50	37,959.34	6,520.95	7,765.63	2,407.35
Hanley & Co., 1503 South Michigan Ave., Chicago 5.	Plumbing, heating and ventilating contractors.	11-30-1942	24,966.25	13,102.36	7,030.94	5,085.09	2,462.80
		11-30-1943	29,980.37	6,455.63	6,455.63	927.69	563.58
		11-30-1944	29,980.87	8,087.74	6,455.13	6,105.50	3,421.48
		11-30-1945	29,980.37	8,088.24	8,055.63	7,652.85	4,269.48
		12-31-1944	37,190.67	7,159.33	7,159.33	6,801.37	3,228.94
The Frank G. Hough Co., East Sunnyside Ave., Libertyville.	Manufacture and sale of road machinery.	12-31-1940	6,363.38	7,886.62	11,349.02	1,069.62	None
		12-31-1941	8,246.91	44,898.34	12,975.75	6,073.49	1,882.78
		12-31-1942	10,363.31	60,702.73	12,630.14	11,367.12	4,288.44
		12-31-1943	12,046.46	58,705.54	18,632.95	6,671.75	3,822.48
		12-31-1944	15,015.32	55,736.68	7,664.09	8,078.07	4,309.00
The House of Vision-Belgard-Spero, Inc., 30 North Michigan Ave., Chicago 2.	Manufacturing opticians	12-31-1945	14,673.96	5,437.16	5,437.16	5,165.30	3,803.45
		1-1-1940 to 8-31-1940	59,861.95	291,768.80	12,213.56	2,442.71	None
		9-1-1940 to 12-31-1940	59,861.95	291,768.80	12,213.56	1,097.60	None
		12-31-1941	72,658.56	278,972.19	17,435.83	11,282.09	2,702.55
		12-31-1942	72,658.55	278,972.20	17,435.84	15,692.26	6,974.34
Illinois Interior Finish Co., 7519 Greenwood Ave., Chicago 19.	Lumber and millwork	12-31-1943	72,658.55	278,910.27	17,435.84	16,563.05	6,974.33
		12-31-1944	72,658.55	278,972.20	17,435.84	16,563.05	6,974.33
		12-31-1945	72,658.55	278,972.20	17,435.84	16,564.05	6,974.33
		12-31-1944	48,603.37	11,747.95	15,514.63	14,738.90	6,205.86
		12-31-1945	52,799.33	7,551.99	13,974.67	13,275.94	5,589.83
Inland Lime & Stone Co. of Wisconsin, Room 1113, 38 South Dearborn St., Chicago.	Sale of crushed stone	12-31-1942	3,921.70	3,249.88	197.17	177.46	53.25
		12-31-1943	3,921.70	3,249.88	197.17	177.45	53.24
		12-31-1944	3,921.70	3,249.88	197.17	187.32	53.24
		12-31-1945	3,921.70	3,249.88	197.17	187.31	53.24
		12-31-1945	21,263.14	2,163.93	2,163.93	2,055.73	1,146.89
Jackson City Lines, Inc. (Michigan), 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1944	2,738.72	2,502.43	2,503.22	2,455.84	697.98
The Jitney Cab Co., 620 Madison St., Evanston.	Taxicab operations	12-31-1945	3,377.44	1,863.71	1,864.50	1,824.71	518.60
L. R. Kerns Co., 2657 East 95th St., Chicago.	Compounding greases and oils	1-1-1941 to 9-30-1941	5,899.12	55,168.71	3,462.28	1,213.22	279.04
		9-30-1942	6,010.37	55,420.68	6,242.81	34.50	7.03
		9-30-1943	8,828.98	54,447.00	5,269.15	4,274.99	3,121.95
		9-30-1944	10,340.00	52,791.02	3,613.17	2,750.18	996.85
		9-30-1945	17,038.40	1,689.96	1,483.99	1,403.51	756.34
Kewanee Manufacturing Co., Kewanee.	Manufacturing and jobbing	11-30-1944	21,070.44	2,337.92	1,483.99	1,408.79	786.51
E. W. Kneip, Inc., 913 West Fulton St., Chicago 7.	Wholesale meat	12-31-1942	1,963.30	7,359.20	2,977.01	2,372.98	711.89
		12-31-1944	3,189.88	6,122.62	2,154.65	2,287.71	650.19
		12-31-1945	3,531.82	5,730.68	1,812.71	1,479.05	420.37
John R. MacGregor Lead Co., 4520 West 15th St., Chicago 23.	Manufacturing white lead	12-31-1944	13,667.85	2,446.08	3,079.12	2,925.16	1,312.21
MacLean-Fogg Lock Nut Co., 5535 North Wolcott Ave., Chicago.	Manufacturing of lock nuts and nut locks.	12-31-1940	37,724.25	76,976.12	11,417.31	3,425.19	None
		13-31-1941	46,075.05	99,549.77	12,124.19	6,062.09	1,879.24
		12-31-1942	50,009.72	95,615.10	8,189.52	7,370.57	3,275.81
		12-31-1943	50,009.72	48,283.81	8,189.52	7,370.57	3,275.81
		12-31-1944	50,009.72	48,283.81	8,189.52	7,780.04	3,275.82
Metal Box & Cabinet Co., 4716 West Lake St., Chicago.	Sheet metal fabricator	12-31-1945	50,009.72	48,283.80	8,189.51	7,780.05	3,275.82
		12-31-1944	38,681.00	22,136.66	13,737.59	13,050.71	5,655.34
		12-31-1945	38,681.00	22,136.66	13,737.59	13,050.71	5,655.30
		12-31-1944	2,687.74	755.73	755.73	732.20	208.07
		12-31-1945	3,436.42	7.05	7.05	6.70	1.91
Mattmiller Laundry Co., 1637 West Cermak Rd., Chicago.	Laundering and dry cleaning	12-31-1940	24,156.19	38,265.68	13,864.54	4,156.36	None
		12-31-1941	29,271.97	119,050.67	17,082.33	7,687.05	2,382.98
		12-31-1942	29,271.97	167,959.37	17,082.33	12,014.67	8,877.58
		12-31-1944	29,271.97	17,082.33	17,082.33	16,228.21	8,227.58
		9-30-1944	7,695.30	6,402.22	6,402.22	6,380.51	1,899.08
National Sheet Steel Co., 3232 West 31st St., Chicago.	Steel jobbers	12-31-1945	4,798.45	33,921.31	11,353.84	10,786.15	3,465.12
National Wax Co., 1300 West Division St., Chicago.	Manufacturing wax products	12-31-1941	19,281.88	21,875.49	1,843.09	737.24	228.55
S. N. Nielsen Co., 3059 West Augusta Blvd., Chicago 22.	Building construction contractors	12-31-1945	5,745.92	10,886.33	10,886.33	10,342.01	3,463.70
Ottumwa City Lines, Inc., 616 South Michigan Ave., Chicago.	Urban bus transportation	12-31-1944	38,713.82	22,314.01	22,314.01	21,198.31	9,032.81
Pennoyer Merchants Transfer Co., 742 West Polk St., Chicago.	Machinery moving and erecting, local hauling and warehousing.	12-31-1945	39,138.92	21,888.91	21,888.91	20,794.47	8,846.40
The Pepsi-Cola Bottling Co. of Chicago, 1745 North Kolmar Ave., Chicago.	Manufacturer of carbonated beverages.	12-31-1945	892,59.97	76,066.22	76,066.22	66,068.33	27,818.24
Permo Inc. (formerly Permo Products Corp.), 6415 North Ravenswood Ave., Chicago.	Manufacturing metallurgists	12-31-1941	103,912.51	181,087.49	20,410.90	9,184.99	2,847.31
		12-31-1942	107,047.63	177,952.37	31,747.89	28,573.11	12,699.15
		12-31-1943	107,047.63	49,959.88	31,747.89	28,573.10	12,699.15
		12-31-1944	107,047.63	49,959.88	31,747.89	18,762.53	12,699.15
		12-31-1942	17,705.91	20,294.09	5,999.77	5,399.79	2,658.10
Albert Ramond & Associates Inc. (Illinois) Transfer, Albert Ramond & Associates Inc. (Delaware) Transfer, 435 North Michigan Ave., Chicago.	Rendering engineering service	12-31-1943	17,705.91	20,294.09	5,999.77	5,399.80	2,650.90
		12-31-1944	17,705.91	20,294.09	5,999.77	5,699.78	3,179.88

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

FISCAL YEAR ENDED JUNE 30, 1949

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>1st District of Illinois—Continued</i>							
Red Wing Malting Co., 327 South LaSalle St., Chicago.	Malsters.....	12-31-1941 ¹ 12-31-1942 ² 12-31-1943 ²	\$7,022.07 9,924.17 10,346.52	\$110,020.23 108,478.02 108,170.74	\$18,167.97 16,625.76 16,318.48	\$7,300.29 15,430.17 14,732.13	\$2,964.60 6,432.03 6,274.14
Royal Crown Bottling Co. of Chicago, 3820 South Michigan Ave., Chicago.	Manufacturing and distribution of carbonated beverages.	12-31-1944	14,446.16	25,877.39	25,877.39	24,903.29	13,637.64
Schultz Bros. Co., 320 West Ohio St., Chicago 10.	Retail variety stores.....	12-31-1944	76,467.95	5,879.98	5,879.98	8,158.72	3,435.25
The Schuman Co., 1425 South Racine Ave., Chicago 8.	Produce shipper and broker.....	12-31-1945	78,236.02	4,111.91	4,111.91	6,093.08	2,565.80
Sloan Valve Co., 4300 West Lake St., Chicago.	Manufacturer of flush valves.....	6-30-1945	22,663.82	29,322.38	29,322.38	40,279.10	18,370.44
Steel Sash Service Inc., 4911 Lincoln Ave., Chicago.	Installation and repair of steel windows, mechanical operators, and steel doors.	12-31-1943 ¹ 12-31-1944 12-31-1945	297,496.30 227,969.01 227,969.01	None 152,169.18 69,527.29	None 69,527.29 69,527.29	36,243.53 18,050.92 18,293.87	16,108.23 27,811.12 7,702.88
		12-31-1943 to 12-31-1944	674.45	9,007.00	3,074.35	2,455.24	734.47
		12-31-1944	938.04	8,743.41	2,810.76	2,747.41	780.85
		12-31-1945	1,450.45	8,231.00	2,498.35	2,261.25	625.62
Sunkist Pie Co., 3540 Shields Ave., Chicago... Supplies Inc., 564 West Adams St., Chicago...	Production and sale of pies..... Mill supply distributors.....	12-31-1945 12-31-1943 12-31-1944	69,819.31 7,486.42 7,838.38	5,983.18 1,454.72 1,454.72	5,983.18 1,454.72 1,454.72	5,684.02 1,309.24 1,309.24	2,395.28 392.77 392.78
Swanson Manufacturing Co., 2929 North Pulaski Rd., Chicago.	Manufacture leather novelties.....	12-31-1943 12-31-1944 12-31-1945	6,583.91 6,583.91 6,583.91	15,317.09 3,012.99 3,012.99	3,012.99 3,012.99 3,012.99	2,711.69 2,862.34 2,862.34	813.51 813.51 813.51
Tru Ade Inc., 20 North Wacker Dr., Chicago.	Soft drink beverages.....	12-31-1944 12-31-1945	4,556.71 8,646.58	22,594.29 18,504.42	22,594.29 18,504.42	20,174.03 20,837.92	14,085.88 10,073.47
Universal Parts Inc., 1529 South Michigan Ave., Chicago. WJJD Inc., 211 West Wacker Dr., Chicago..	Jobbers of automotive parts..... Radio broadcasting.....	5-31-1942 ¹ 5-31-1943 ¹ 1-1-1945 to 3-25-1945	12,884.37 12,803.17 45,042.96	44,843.13 44,624.33 2,835.46	2,805.42 2,586.62 1,606.13	1,898.20 2,605.95 351.15	588.45 781.78 147.85
Weber Dairy Co., 407 West Jefferson St., Joliet.	Dairy.....	12-31-1944	22,504.67	4,281.32	4,281.32	4,067.26	2,269.10
The Wheeler Corp., 1603 Orrington Ave., Evanston.	Dealing in bulk cheese and manufacturing pasteurized process cheese.	12-31-1942 12-31-1943	64,559.88 89,827.49	178,862.09 153,594.48	13,445.29 None	23,743.37 15,266.80	10,552.61 7,219.55
The Champaign News Gazette Inc., 48-52 Main St., Champaign.	Daily newspaper publisher and full-time broadcaster.	12-31-1944	39,584.43	34,345.93	12,378.90	8,574.23	3,664.24
Dallas City Grain & Feed Co., Dallas City. Good Luck Glove Co., Washington and College Sts., Carbondale.	Grain elevator..... Manufacturer of work gloves.....	6-30-1944 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,070.00 62,595.92 77,128.55 77,128.55 77,327.51 77,327.51 77,327.51	3,044.88 35,654.98 21,122.35 21,122.35 20,923.39 20,923.39 20,923.39	3,044.88 4,139.09 1,812.11 1,812.11 1,613.15 1,613.15 1,613.15	2,216.58 795.17 1,512.11 1,630.89 1,451.84 1,532.50 1,532.50	651.73 None 252.80 724.85 645.27 645.27 645.27
John W. Hobbs Corp., Yale Boulevard and Ash St., Springfield.	Manufacturers of automobile and aircraft equipment.	6-30-1944 6-30-1945 6-30-1946	21,400.36 23,230.28 24,160.36	58,680.07 56,680.07 58,680.07	10,688.37 10,688.37 10,688.37	9,885.28 10,153.96 5,118.70	5,664.84 5,064.83 2,855.70
Mississippi Lime Co. of Missouri, 7 Alby St., Alton.	Lime producer.....	12-31-1943 12-31-1944 12-31-1945	175,570.97 178,570.97 175,570.97	50,534.98 50,534.98 50,534.98	50,534.98 50,534.98 50,534.98	45,481.48 48,008.23 48,008.23	20,213.99 20,213.99 20,213.99
Mt. Vernon Furnace & Manufacturing Co., South First St., Mt. Vernon. Munroe Chemical Co., 301 Oak St., Quincy...	Manufacturing furnaces, stoves, and ranges. Manufacturing.....	12-31-1943 12-31-1944 12-31-1945	22,969.29 140,242.92 139,863.58	3,879.47 45,142.22 45,229.97	257.26 45,142.22 45,229.97	646.54 61,398.43 42,968.47	321.85 27,288.18 18,091.99
Northwestern Publishing Col, 17 West North St., Danville. Osgood & Sons, Inc., 349 East North St., Decatur.	Newspaper publishing and radio broadcasting. Garment manufacturers.....	12-31-1943 12-31-1944 12-31-1945 9-30-1941 ¹ 9-30-1942 ²	92,064.32 12,982.38 15,746.99	4,549.70 9,027.80 12,110.45	4,549.70 1,104.51 2,489.68	4,322.22 276.13 1,309.66	1,819.87 None 781.89
<i>Indiana</i>							
Bonnie Doon Ice Cream Co., 109 East 4th St., Mishawaka. Briggs Indiana Corp., 820 East Columbia St., Evansville.	Manufacturer and sale of ice cream and allied products. Manufacturer of automobile bodies...	12-31-1943 12-31-1944 12-31-1940	2,692.94 3,157.06 433,002.93	494.29 30.17 403,898.36	494.29 30.17 29,437.76	597.35 134.75 13,246.99	179.20 38.09 None
Capitol Broadcasting Corp., 215 Board of Trade Bldg., Indianapolis.	Radio broadcasting.....	12-31-1943 12-31-1944 12-31-1945	21,064.06 22,268.56 19,782.55	75,282.09 73,982.02 74,103.80	17,496.33 16,196.26 16,218.04	15,746.70 13,506.14 15,502.14	9,273.06 8,584.02 8,648.56
Capital Machine Co., 2801 Roosevelt Ave., Indianapolis.	Manufacture machinery.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	6,878.48 7,742.38 9,091.67 9,091.67 9,091.67	30,068.88 29,204.98 27,855.69 27,855.69 27,855.69	2,621.62 3,182.62 1,833.33 1,833.33 1,833.33	137.23 1,113.92 1,643.99 1,649.99 1,741.66	None 256.20 495.00 495.00 513.50
Coll Engineering & Manufacturing Co., Inc., Roanoke.	Manufacture electric coils.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943	10,548.04 12,182.31 12,298.47 13,019.22	22,601.96 21,067.69 20,951.53 20,230.78	2,326.96 2,067.69 2,067.69 2,067.69	None 331.73 1,860.92 1,860.92	None 318.42 538.28 560.01
Grand-Carlton Corp., 216 Main St., Evansville.	Owning and operating theatres.....	7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945	13,156.88 12,608.99 12,608.89 12,608.18 12,608.88	10,967.07 11,515.06 11,515.06 11,515.06 11,515.07	2,767.83 2,376.99 2,376.99 2,376.99 2,377.00	691.96 942.95 2,139.30 2,208.46 2,258.16	None 228.20 641.79 669.46 688.33
Haynes Milling Co., Inc., East Votaw St., Portland. Hook Drugs, Inc., 27 North California St., Indianapolis.	Milling, elevator, lumber, coal, fence, and feed. Retail drug stores.....	12-31-1944 12-31-1944 12-31-1945	15,681.77 197,837.82 197,837.82	194.29 113,181.85 113,181.85	194.29 55,114.26 55,114.26	293.79 49,602.83 52,358.55	167.91 22,045.70 22,045.71
Independent Beverage Corp., 501 Main St., Anderson.	Wholesale beer distributors.....	12-31-1940 12-31-1941 12-31-1942	1,787.43 1,980.45 1,980.45	20,181.32 19,988.30 19,888.30	5,177.37 8,810.70 8,810.70	117.65 2,083.75 7,929.63	None 709.27 2,378.89
Indiana Broadcasting Corp., 30 West Washington St., Indianapolis.	Radio station.....	6-30-1943 6-30-1944 6-30-1945 6-30-1946	20,256.02 17,164.61 16,284.61 16,284.61	47,962.49 48,793.90 48,793.90 48,793.90	5,210.30 6,041.71 6,041.71 6,041.71	12,660.40 6,041.71 439.15 2,893.32	7,455.58 2,860.00 245.01 1,614.17

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>Indiana—Continued</i>							
Indiana Coals Corp., 632 Cherry St., Terre Haute.	Coal sales agency	12-31-1942	\$208.80	\$5,678.11	\$1,957.89	\$1,237.13	\$371.14
Jasper Novelty Furniture Co., Inc., Jasper...	Manufacture of novelty furniture	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	21,607.61 25,245.97 25,607.61 25,607.61 25,607.61	24,041.14 20,402.48 20,040.84 20,040.84 20,040.84	5,917.38 5,912.38 5,912.38 5,912.38 5,912.38	2,092.58 5,321.14 5,321.14 5,616.76 5,616.76	648.70 3,133.56 3,133.57 3,133.57 205.98
Kain's Motor Service, Inc., transferor, Helen M. Cook, transferee, Logansport.	Interstate motor carrier	12-31-1941 12-31-1942 1-1-1944 to 10-31-1944	3,952.55 3,952.55 3,952.55	7,915.96 9,938.68 9,938.68	2,558.86 2,558.86 2,558.86	895.60 2,302.97 368.16	205.98 600.90 104.64
Kendallville Foundry, Inc., West High St., Kendallville.	Grey iron foundry	12-31-1942 12-31-1943 12-31-1945	11,063.62 11,582.25 163,807.26	15,906.85 15,734.20 318,084.97	4,457.28 4,284.63 105,738.75	4,540.36 4,459.66 61,377.19	1,372.52 1,355.24 19,026.92
The Loudon Packing Co., c/o Mr. John O'Brien, 1 Wall St., New York, N. Y.	Canners and manufacturers of essential food products for human consumption.	6-30-1942 6-30-1943	163,807.26 190,649.48	318,084.97 288,745.57	105,738.75 76,399.35	61,377.19 79,898.35	19,026.92 35,510.38
Meyer Brothers Co., Inc., 126 West Columbia St., Fort Wayne.	Retail drug stores	1-31-1943 1-31-1944 7-1-1940	31,680.07 32,957.33 4,589.77	12,528.33 12,528.33 7,381.84	5,306.63 5,306.63 3,055.35	4,775.96 4,798.51 408.40	2,812.50 2,812.50 None
Northside Broadcasting Corp., Elsie Bldg., New Albany.	Radio broadcasting	1-1-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,554.54 4,248.27 4,224.69 4,226.35 4,226.35 4,226.35	8,611.92 8,835.19 8,858.77 8,857.11 8,857.11 8,857.11	4,108.46 4,331.73 4,355.31 4,353.65 4,353.65 4,353.65	1,261.66 3,914.60 4,137.55 4,135.07 4,135.07 4,135.07	200.19 1,174.39 1,175.93 1,175.48 1,175.48 1,175.48
The Nurre Co's. Inc., 116½ South College Ave., Bloomington.	Mirror manufacturing and glass sales.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	77,604.53 83,177.92 83,177.92 86,326.20 86,922.08	33,396.32 27,822.93 9,420.55 6,272.27 5,676.39	13,343.07 7,769.68 7,769.68 4,390.33 4,025.52	6,111.76 6,992.71 6,992.71 4,390.33 3,824.24	1,894.65 3,107.88 3,107.87 1,848.56 1,610.21
On The Air, Inc., (formerly Evansville On The Air, Inc.), 519 Vine St., Evansville.	Radio broadcasting	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	14,602.52 14,602.52 14,602.52 14,602.52 14,602.52	10,472.73 10,472.73 10,472.73 10,472.73 10,472.73	7,722.48 7,722.48 7,722.48 7,722.48 7,722.48	6,950.24 6,950.23 7,336.35 7,336.35 7,336.35	374.30 2,789.57 2,790.05 3,997.97 495.71
H. J. Schrader & Co., 315 W. Jefferson Blvd., South Bend.	Auto parts and appliances	12-31-1943 12-31-1944	14,262.13 14,358.13	14,627.18 14,651.98	684.06 708.86	1,652.38 1,448.88	495.71 458.37
Shelby Machine Products Co., Inc., transferor, C. F. Brown, et al., transferees, Elizabeth St., Shelbyville.	Metal products	3-5-1942 to 12-31-1942	260.37	19,846.03	4,603.63	3,428.12	1,015.47
Snow & Wheaton Inc., 25 N. W. Riverside Ave., Evansville.	Ford dealer	12-31-1944 12-31-1945	20,256.16 20,256.16	2,543.84 2,543.84	2,543.84 2,543.84	2,416.65 2,416.66	1,348.03 1,348.22
Soetle & Arnold, Inc., 315 Lincolnway, La Porte.	Auto sales and service	9-30-1943	3,020.33	3,758.04	1,386.42	1,247.77	374.34
Southern Indiana Railway, Inc., 622 Chamber of Commerce Bldg., Indianapolis 4.	Railroad	3-18-1940 to 12-31-1940	2,359.02	12,120.39	5,389.05	1,152.01	None
Superior Chevrolet, Inc., 552 East Washington St., Indianapolis.	Automobile sales and service	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,141.81 5,500.38 5,501.64 6,412.52 7,335.28	17,512.01 16,153.44 16,152.18 15,223.30 14,318.54	7,457.26 6,098.69 6,097.43 5,186.55 4,243.79	2,982.01 5,488.82 5,487.68 4,627.40 4,050.60	1,812.47 1,646.65 1,646.31 1,340.83 1,183.20
The Torrington Co., Inc. (Indiana) (formerly Bantam Bearings Corp.) 3702 West Sample St., South Bend.	Manufacturer of roller and ball bearings.	12-31-1941 6-30-1941 6-30-1942	8,911.06 10,068.08 284,968.55	7,497.55 8,663.89 117,362.07	3,297.20 4,042.47 34,351.82	824.30 2,135.64 16,066.43	639.68 None 7,851.10
The Wheel Works Inc., (formerly Watters and Portman Wheel Co., Inc.), West Ohio St., Kendallville.	Manufacturing juvenile vehicle wheels.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,991.98 5,832.28 5,832.28 5,832.28 5,832.28 6,379.64	18,323.83 21,482.79 21,482.79 21,482.79 21,482.79 20,935.43	5,133.05 6,230.76 6,230.76 6,230.76 6,230.76 5,083.40	1,283.27 2,253.76 5,007.69 5,007.69 310.63 5,399.23	None 937.89 1,682.30 1,682.30 88.28 1,575.78
Homer J. Williamson, Inc., 1720 East 38th St., Indianapolis.	Manufacture—confections	12-31-1943 12-31-1944	6,870.60 6,870.60	6,874.53 3,793.61	4,093.61 3,793.61	2,625.07 3,603.93	1,105.28 1,037.56
<i>Iowa</i>							
Boone Dairy, Inc., 932 8th St., Boone	Processors of dairy products	12-31-1942 12-31-1943	5,270.40 5,270.40	None None	None None	1,300.14 1,296.09	390.04 388.84
Herman M. Brown Co., 1st and Sheridan St., Des Moines.	Sale and rental of construction equipment.	9-30-1941 9-30-1942	18,191.93 23,551.05	20,646.60 22,094.32	4,791.75 7,132.22	1,197.94 6,124.26	None 2,565.23
Central City Produce Co., Central City	Wholesale produce	1-31-1945 1-31-1946	18,723.50 18,723.50	1,015.02 1,015.02	1,015.02 1,015.02	964.27 964.27	537.95 492.26
Clarksville Canning Co., Clarksville	Canning sweet corn	12-31-1944	3,542.88	1,277.95	1,277.95	1,320.59	375.32
Comic Magazines, Inc., c/o The Register & Tribune Co., 710 Locust St., Des Moines.	Publishers of comic magazines.	4-30-1943 4-30-1944 4-30-1944	1,733.92 1,908.47 4,582.38	65,616.00 44,194.08 36,201.12	41,039.36 40,864.81 38,190.90	22,999.00 38,200.38 25,792.06	9,639.79 21,512.23 17,272.07
Cooper Manufacturing Co., 409-411 South 1st Ave., Marshalltown.	Manufacturers	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	16,251.18 16,251.18 16,671.41 18,016.75 20,359.21	10,559.61 10,559.61 10,139.38 8,794.04 5,111.04	9,190.38 9,190.38 8,770.15 8,724.81 5,082.35	4,139.46 8,271.34 7,893.14 7,053.57 4,828.23	1,821.37 3,971.69 3,849.31 3,935.15 2,693.63
Cowles Broadcasting Co., (formerly Iowa Broadcasting Co.), 715 Locust St., Des Moines.	Radio broadcasting	12-31-1944	99,102.57	47,604.74	47,604.74	45,224.50	18,641.89
Dearborn Brass Co., 805 B Ave. NW., Cedar Rapids.	Manufacturers of plumbing supplies	11-30-1944 11-30-1945 11-30-1946	36,586.55 38,474.08 37,069.42	22,020.58 20,141.45 21,546.71	7,664.82 5,776.69 7,181.95	5,349.84 367.79 579.48	2,492.16 205.19 243.99
Dr. Salsbury's Laboratories, 402 Cedar St., Charles City.	Manufacture and sale of poultry and farm animal pharmaceutical and biological remedial preparation.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	76,434.83 76,891.67 76,891.67 76,891.67 33,571.86	32,957.78 21,828.52 43,253.60 21,828.52 2,719.34	22,285.36 21,828.52 21,828.52 21,828.52 2,719.34	17,303.84 39,291.34 16,384.04 16,127.18 2,447.40	5,364.19 17,462.53 8,731.40 8,731.41 1,441.24
Henry Field Seed Co., Shenandoah	Retail seed and nursery stock	8-31-1943 8-31-1944	33,475.86	2,719.34	2,719.34	5,076.09	2,472.57

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>							
Fisher Governor Co., Marshalltown.....	Manufacturing control valves and regulators.	12-31-1944	\$236,845.26	\$49,822.85	\$49,822.85	\$46,917.90	\$19,929.14
		12-31-1945	236,845.26	49,822.85	49,822.85	47,331.70	19,929.15
Highway Equipment Co., Inc., 616 D Ave. N.W., Cedar Rapids.	Manufacturing road machinery.....	8-31-1945	2,993.83	35,218.49	5,001.43	2,128.19	1,373.24
		8-31-1946	4,749.52	33,462.80	3,245.74	444.91	299.26
General Theatre Corp. of Norfolk, 900 Paramount Bldg., Des Moines.	Motion picture theatres.....	12-31-1943	8,640.92	1,682.21	2,350.37	4,926.47	1,477.94
		12-31-1944	8,640.92	1,682.21	2,350.37	2,232.85	654.43
		12-31-1945	8,640.92	2,350.37	2,350.37	2,232.85	654.43
La Plant-Choate Manufacturing Co., Inc., 3015 1st Ave. East, Cedar Rapids.	Manufacturing of road machinery.....	6-30-1942	391,392.86	1,588,971.44	74,732.14	6,408.38	1,986.60
		6-30-1943	391,392.86	1,588,971.44	91,357.14	128,501.67	57,111.87
		6-30-1944	391,392.86	1,588,971.44	91,357.14	171,347.73	73,085.73
		6-30-1945	383,392.86	1,588,971.44	91,357.14	72,709.25	36,542.85
		12-31-1941	40,184.30	43,651.77	3,230.70	1,363.19	422.59
Morrison Bros. Co., 24th and Elm St., Dubuque.	Manufacturing steel, iron and brass goods.	12-31-1941	108,713.33	103,335.58	73,389.04	70,490.42	21,842.73
National By-Products, Inc., 812 Bankers Trust Bldg., Des Moines.	Rendering.....	12-31-1942	122,120.00	117,266.69	63,651.31	45,259.28	25,452.22
		12-31-1941	42,693.69	49,128.23	1,721.88	688.75	213.51
New Monarch Machine & Stamping Co., 406 Southwest 9th St., Des Moines.	Metal stamping.....	12-31-1942	4,607.35	7,590.34	2,739.46	3,011.68	903.50
		12-31-1943	3,679.80	8,483.45	3,632.57	3,472.92	1,041.87
		12-31-1944	8,653.80	7,635.79	2,784.91	2,645.66	780.69
Packard Manufacturing Co., 308 Court Ave., Des Moines.	Coat manufacturers.....	12-31-1945	8,667.92	8,123.56	3,207.08	3,046.72	903.42
The Peterson Paper Co., 301 East 2d St., Davenport.	Wholesale paper, bags, etc.....	12-31-1945	3,245.02	2,541.76	1,055.49	1,002.71	284.99
Ready Mix Concrete Co., 2020 East 4th St., Sioux City.	Ready mix concrete, sand, gravel, cement and accessories.	12-31-1945	60,056.51	9,627.56	9,627.56	9,146.17	3,851.03
Red Jacket Manufacturing Co., P. O. Box 270, Davenport.	Farm equipment manufacturer.....	12-31-1943	9,658.68	1,517.43	1,517.43	1,365.69	409.71
		12-31-1944	9,658.68	1,517.43	1,517.43	1,441.56	409.70
		12-31-1945	9,751.63	1,424.48	1,424.48	1,353.25	408.30
Schlegel Drug Stores, 1017 Mound St., Davenport.	Retail drug stores.....	9-30-1946	11,765.86	7,195.16	7,195.16	1,722.89	939.60
The Shores Co., 712 16th St. NE., Cedar Rapids.	Manufacturing chemists.....	12-31-1941	14,179.97	34,618.71	2,210.48	895.65	223.91
		12-31-1942	15,161.92	33,636.76	1,228.53	1,526.95	499.04
		12-31-1943	16,422.15	32,376.53	None	59.32	19.13
Sorbeau Juvenile Manufacturing Co., 821 Central Ave., Dubuque.	Manufacture and wholesale infants and childrens wear.	11-30-1945	8,692.00	5,719.79	5,719.79	5,433.80	1,632.58
		11-30-1946	8,692.00	5,719.79	5,719.79	461.50	138.66
Spaulding Operating Corp., 302 Kahl Bldg., Davenport.	Hotel and restaurant.....	12-31-1941	1,295.24	19,796.94	8,632.05	3,021.22	694.88
		12-31-1942	1,619.05	19,472.13	8,308.24	7,477.41	2,243.12
		12-31-1943	1,619.05	12,811.58	8,308.24	7,477.41	2,243.22
		12-31-1944	1,619.05	12,811.58	8,308.24	7,892.83	2,243.22
		12-31-1945	2,004.99	12,425.64	7,922.30	7,526.19	2,139.02
Thomas Truck & Caster Co., 18 South 7th St., Keokuk.	Manufacturing industrial floor trucks and casters.	12-31-1941	7,510.83	18,459.54	12,113.18	4,412.11	1,941.33
Universal Crushed Shell Co., Canal St., Muscatine.	Processing of clam shells.....	12-31-1941	2,863.04	8,726.07	1,896.96	688.61	158.37
		12-31-1942	2,793.01	8,786.10	1,056.99	1,764.17	529.25
		12-31-1943	3,442.46	8,136.65	1,307.54	1,180.58	354.18
Waterloo Valve Spring Compressor Co., transferor, R. D. Sulentic, transferee, 1400 East 4th St., Waterloo.	Manufacturing of tools.....	12-31-1941	1,296.12	33,378.39	3,347.32	385.13	88.58
		12-31-1942	1,568.47	33,106.04	7,718.40	6,997.59	2,474.12
		12-31-1943	2,057.02	32,617.49	7,229.85	6,365.74	2,081.32
Younkers Bros., Inc., 7th and Walnut St., Des Moines.	Retail department store.....	1-31-1944	426,756.80	95,000.09	22,106.85	19,112.82	8,842.75
<i>Kansas</i>							
The Bennett Creamery Co., 207 North Walnut St., Ottawa.	Milk products.....	12-31-1941	34,888.58	41,762.37	6,847.87	2,496.29	773.8
		12-31-1942	37,999.92	38,651.03	3,736.53	4,901.63	3,130.06
J. S. Dillon & Sons Stores Co., 307 North Washington St., Hutchinson.	Wholesale and retail grocers.....	12-31-1945	84,465.83	31,436.27	11,040.24	10,488.23	4,386.5
<i>Kentucky</i>							
Aetna Oil Co., 1202 South 3d St., Louisville..	Manufacture and sale of petroleum products.	12-31-					

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>Kentucky—Continued</i>							
Kane Manufacturing Co., 2929 Magazine St., Louisville.	Manufacturers of clothing	12-31-1941 12-31-1942 12-31-1943 12-31-1944	\$3,894.68 4,723.72 5,093.36 5,833.77	\$32,609.61 37,089.09 36,797.37 35,699.04	\$1,592.23 1,042.42 750.70 52.37	\$661.91 2,303.73 1,828.19 981.37	\$152.23 691.12 548.44 278.91
Kirk Coal Mining Co., Beech Creek	Coal mining	8-31-1944	4,532.58	304.42	304.42	284.22	161.35
Model Farms Dairy, 708 Baxter Ave., Louisville.	Dairy products	1-1-1944 to 6-30-1944	11,653.52	9,657.13	5,857.79	2,767.25	786.43
Motor & Electric Supply Co., 523 10th St., Bowling Green.	Motor and electrical supplies	12-31-1943	6,836.98	Unstated	1,250.00	1,125.00	337.90
The Mosler Lock Co., 3d and Scott Sts., Covington.	Manufacture and service of locks	12-31-1941 12-31-1942 12-31-1943 12-31-1944	11,066.39 13,405.50 15,071.54 10,700.05	29,213.61 26,574.50 25,208.46 23,579.95	12,303.18 9,964.07 8,298.03 6,669.52	10,591.51 8,967.67 7,468.22 6,336.05	3,283.33 3,669.40 3,215.14 3,534.85
J. V. Reed & Co., 1102 West Main St., Louisville.	Manufacturers tin tags, pans and baskets	9-30-1946	39,397.44	8,079.43	8,079.43	4,263.27	1,795.31
Robertson Co., 1315 West Kentucky St., Louisville 10.	Manufacturers of lacquers and finishing materials	12-31-1941 12-31-1942 12-31-1943	2,454.82 3,453.92 9,475.00	7,678.12 7,711.64 1,839.93	4,177.13 3,184.55 1,839.93	491.48 3,021.08 1,573.14	152.14 908.33 623.08
B. B. Smith & Co., Inc., 264 West Main St., Lexington.	Women's apparel at retail	12-31-1945	6,570.88	1,859.67	1,859.67	607.71	172.71
Southeastern Gas & Oil Co., Harlan	Wholesale petroleum products, etc.	11-30-1945 11-30-1946	7,220.65 26,275.05	1,218.90 10,950.05	1,218.90 9,764.00	98.36 3,417.49	27.95 1,059.39
T. P. Taylor & Co., 9th and Jefferson, Louisville.	Retail drug	1-1-1942 to 9-30-1942	26,275.05	22,752.87	10,797.80	7,268.54	4,280.36
		9-30-1943	26,275.05	22,752.87	10,797.80	9,718.02	5,722.87
		9-30-1944	26,275.05	22,752.87	10,797.80	10,122.20	5,722.83
		9-30-1945	26,275.05	22,752.87	10,797.80	10,257.91	5,722.83
Vetter Produce Co., 104 East Jefferson St., Louisville.	Wholesale produce	3-31-1945 3-31-1946	3,669.30 3,669.30	8,222.70 4,671.07	4,671.07	6,447.99 3,343.33	1,980.47 950.23
W. A. V. E., Inc., 334 East Broadway, Louisville.	Radio broadcasting	12-31-1944 12-31-1945	61,108.89 61,108.89	50,931.97 50,931.97	15,255.89 15,255.89	14,493.10 14,493.10	6,102.35 6,102.36
The Geo. Wiedeman Brewing Co., 6th and Columbia Sts., Newport.	Brewery	3-31-1941 3-31-1942	258,241.78 307,462.91	265,726.29 372,467.02	32,817.79 65,004.11	8,914.71 33,023.98	None 10,237.44
Consider H. Willett, Inc., 30th and Kentucky Sts., Louisville.	Furniture manufacturing	4-30-1942 4-30-1943 4-30-1944	53,088.23 56,269.25 56,269.25	93,941.10 90,760.08 90,760.08	8,135.07 4,954.05 4,954.05	4,067.54 4,458.65 3,561.36	1,260.94 1,981.62 1,569.33
<i>Louisiana</i>							
Barksdale Drug Co., Inc., 630 Milam St., Shreveport.	Retail drug store	12-31-1943 12-31-1944	1,427.58 1,697.06	1,814.88 1,545.40	568.24 298.76	511.42 283.83	153.42 80.96
Blenville Furniture & Manufacturing Co., Inc., 743 Front St., New Orleans.	Furniture manufacturers	5-31-1945	11,181.49	1,799.33	1,799.33	1,709.36	521.81
Bogalusa Lumber Co., Inc., Bogalusa	Manufacture lumber	12-31-1945	10,129.98	3,620.25	3,620.25	3,439.24	1,049.86
Haverty Furniture Co. of New Orleans, Inc., 22 Edgewood Ave., Atlanta, Ga.	Retail furniture	12-31-1944	18,381.29	9,463.13	9,463.13	7,616.51	3,206.95
Iberville Amusement Co., Inc., 201 Dauphine St., New Orleans.	Motion-picture theaters	12-31-1942 12-31-1943 12-31-1944	6,970.14 7,485.76 7,319.58	22,869.54 22,353.92 22,520.10	7,276.60 6,760.98 6,927.16	6,548.94 6,394.43 6,680.55	1,964.69 1,918.33 1,983.61
Logansport Lumber Co., Inc., Logansport (formerly Shreveport).	Manufacture of lumber	10-31-1942	10,998.63	None	None	300.20	45.20
Plastoid Products Co., Inc., 518 City Park Ave., New Orleans.	Putty manufacturers	12-31-1942 12-31-1943	1,325.26 1,337.87	3,350.68 875.77	802.08 875.77	722.68 992.91	216.80 270.87
<i>Maine</i>							
Cabot Amusement Co., Lewiston. Mail: 260 Tremont St., Boston, Mass.	Theaters	12-31-1943 12-31-1944	18,149.77 18,149.77	3,345.18 3,345.18	1,299.03 1,299.03	1,169.13 1,234.08	376.71 688.49
Runford Operating Co., 200 Tremont St., Boston, Mass. (formerly Lewiston).	do	12-31-1943 12-31-1944	7,583.86 7,583.86	2,828.68 2,828.68	1,537.91 1,537.91	1,384.12 1,461.01	415.23 415.24
Union Theatre Co., 55 Lisbon St., Lewiston	do	12-31-1945	54,227.29	31,001.29	18,858.98	17,916.03	7,543.68
<i>Maryland</i>							
A & N Trading Co., Inc., 8th and D Sts. N.W., Washington, D. C.	Clothing and sporting goods	1-31-1945	46,171.98	11,389.47	11,389.47	7,033.04	4,555.79
American Broadcasting Stations, Inc. (formerly American Broadcasting Co.), 807 Barr Bldg., Washington, D. C.	Radio broadcasting	12-31-1941 12-31-1943 12-31-1944 12-31-1945	23,107.31 26,843.45 26,843.45 26,843.45	46,707.46 42,971.32 42,971.32 42,971.32	16,303.92 12,567.78 12,567.78 12,567.78	5,706.37 11,311.00 11,939.39 11,020.31	1,768.97 6,660.91 6,660.92 6,660.92
Auth Bros. Inc., 1117 F St. S.W., Washington, D. C.	Wholesale meats and provisions	4-30-1945 4-30-1946	1,626.17 3,106.97	3,802.14 2,321.34	3,802.14 2,321.34	3,612.03 1,480.24	1,026.57 420.70
The Bartgis Bros. Co., Ilchester	Manufacturer of paper board containers	12-31-1944	92,635.67	13,115.73	13,115.73	1,477.30	622.02
Cafritz Co., 1404 K St. N.W., Washington, D. C.	Agents, brokers, managers, etc.	12-31-1940 12-31-1941	2,954.05 24,123.70	39,903.01 41,082.28	5,803.41 8,082.04	1,721.69 6,609.01	None 2,048.79
T. A. Canty, Inc., 1023 Cathedral St., Baltimore.	Distributors and consultants electric arc welding equipment and supplies	12-31-1943 12-31-1944	6,244.38 6,811.07	1,321.69 755.00	1,321.69 755.00	1,189.52 717.27	356.86 203.85
Capital Broadcasting Co., Inc., 1000 Connecticut Ave. N.W., Washington, D. C.	Radio station	12-31-1944 12-31-1945	3,968.43 3,842.93	7,431.57 7,557.07	6,345.72 6,471.22	12,234.04 6,147.66	5,915.52 1,753.52
Coca-Cola Bottling Co. of Baltimore, 2525 Kirk Ave., Baltimore.	Bottling and sale of a soft-drink beverage under the trade mark "Coca-Cola"	12-31-1940 12-31-1941 12-31-1942	280,556.85 351,991.53 351,991.53	129,326.05 202,813.65 202,813.65	14,953.00 21,918.02 21,918.02	1,574.05 11,709.52 19,726.22	None 3,629.95 8,767.22
Colony House, Inc., 4244 Connecticut Ave. N.W., Washington, D. C.	Retail furniture store	12-31-1945	8,942.87	10,457.96	10,457.96	9,935.06	4,067.86
Delvale Dairies, Inc., 2030 Harford Rd., Baltimore.	Ice cream—wholesale and retail	12-31-1943 12-31-1944 12-31-1945	5,719.19 6,894.76 5,996.42	13,743.70 18,568.13 13,467.39	2,752.94 2,577.87 2,476.71	2,915.70 823.85 2,679.20	874.70 803.12 761.45
Eastern Shore Gas Corp., Box 727, Salisbury	Distribution of liquefied petroleum gas	12-31-1943 12-31-1944 12-31-1945	37,618.01 41,460.05 43,245.19	12,719.38 12,719.38 12,719.38	12,719.38 12,719.38 12,719.38	11,447.45 12,083.41 12,083.41	5,900.49 5,087.75 5,087.75
Erlbacher, Inc., 1210 F St. N.W., Washington, D. C.	Ladies ready-to-wear	7-31-1944 7-31-1945	11,648.42 11,648.42	4,627.34 4,627.34	4,627.34 4,627.34	4,299.55 4,395.97	1,492.19 1,648.21

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 702 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

(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>Maryland—Continued</i>							
The Evening Star Broadcasting Co., Trans-Lux Bldg., 14th and H Sts. N.W., Washington, D. C.	Radio broadcasting	12-31-1945	\$23,687.35	\$46,131.11	\$46,131.11	\$29,146.12	\$20,573.11
Frank M. Ewing, Inc., 4511 Rhode Island Ave., Brentwood, Md.	Retail lumber and building materials and real estate business.	12-31-1940 12-31-1941 12-31-1942	1,924.44 3,966.78 9,310.56	25,877.78 30,457.59 25,113.51	6,990.76 6,905.41 4,038.31	1,158.69 2,782.48 1,846.07	None 862.57 1,186.05
J. H. Filbert, Inc., 804 North Franklinton Rd., Baltimore 16, Md.	Manufacturers of oleo and mayonnaise.	12-31-1942 12-31-1944	33,839.99 48,378.40	104,241.78 134,210.34	37,090.09 26,941.82	33,559.13 25,594.73	16,336.19 10,776.72
Julius Garfinckel & Co., Inc., F St. at 14th N.W., Washington, D. C.	Retail merchandising—department store.	7-31-1942 7-31-1943 7-31-1944	305,436.88 305,436.88 329,223.88	623,461.03 55,858.57 56,078.97	16,138.12 16,138.12 16,138.12	8,617.29 14,524.31 9,828.35	2,237.24 6,455.25 None
Govans Corp., 5436 Harford Rd., Baltimore...	Motion-picture theater	12-31-1945	12,083.61	4,632.59	4,632.59	5,125.08	1,976.39
Johnson & Wimsatt, Inc., 9th and Maine Ave. S.W., Washington, D. C.	Wholesale building materials	12-31-1944	95,263.49	28,769.94	10,116.95	-9,989.12	4,205.94
The H. E. Koomtz Creamery Inc., 5600 Reisterstown Rd., Baltimore.	Wholesale retail milk and manufactured cream and dairy products.	12-31-1942 12-31-1943 12-31-1944	17,757.00 23,459.65 32,690.88	76,690.96 71,744.66 69,175.00	25,713.00 20,766.70 18,197.04	23,141.71 21,962.75 18,895.50	13,089.57 12,891.21 9,126.27
Little Tavern Shops, Inc., 1007 Ripley St., Silver Spring.	Lunch rooms	12-31-1945 8-31-1941 8-31-1942 8-31-1943 8-31-1944 8-31-1945	66,433.84 84,238.48 84,238.48 84,238.48 84,238.48 84,238.48	37,082.72 19,879.08 19,878.08 19,878.08 19,878.08 19,878.08	11,173.39 16,470.21 16,470.21 16,470.21 16,470.21 16,470.21	3,352.01 7,386.51 14,823.19 15,372.19 15,646.70 5,180.80	None 2,628.33 6,588.08 6,588.07 6,588.08 2,181.39
Marilyn Apartment Co., 1200 18th St., Washington, D. C.	Real estate—apartment hotel	12-31-1941 12-31-1942 12-31-1943	17,330.81 21,663.52 21,663.52	16,202.13 11,869.42 11,869.42	13,340.23 9,007.52 9,007.52	4,786.41 5,706.70 7,067.66	1,483.83 3,560.21 4,162.08
The Maryland Pharmaceutical Co., 2419 Greenmount Ave., Baltimore.	Manufacturing druggists	4-30-1943 4-30-1944 4-30-1945 4-30-1946	24,454.05 24,454.05 24,454.05 24,454.05	68,170.95 68,170.95 68,170.95 68,170.95	44,420.95 44,420.95 44,420.95 44,420.95	33,447.26 25,885.15 42,199.00 23,670.03	20,439.35 20,224.47 19,789.36 13,328.69
Maryland Plastics, Inc., Federalsburg	Manufacturers of molded products	10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946	6,616.51 8,940.13 10,769.68 12,642.32 18,055.82	100,258.49 97,934.87 45,962.77 44,090.13 39,551.77	29,609.90 36,445.84 34,616.29 32,743.65 28,205.29	15,457.88 33,044.04 28,991.30 28,334.58 4,584.19	6,812.49 16,535.19 16,580.72 16,088.12 2,421.46
The National Brewing Co., 3602 O'Donnell St., Baltimore.	Brewers	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	181,674.06 220,741.68 220,741.68 220,741.68 220,741.68 220,741.68	569,851.75 530,784.13 530,784.13 530,784.13 530,784.13 530,784.13	59,999.25 154,997.20 196,409.86 196,409.86 196,409.86 196,409.86	20,911.27 86,372.55 176,768.88 176,768.88 177,161.47 180,103.82	None 25,496.62 78,563.94 78,563.95 78,563.95 78,563.95
National Engineering Products, Inc., Washington Bldg., 15th St. and New York Ave., Washington, D. C.	Manufacturing and sales	12-31-1945	6,784.04	2,830.43	2,830.43	2,389.87	764.22
The H. R. Nicholson Co., 111 South Gay St., Baltimore.	Flavoring extracts and syrups	12-31-1943 12-31-1944	6,150.00 6,150.00	6,200.00 6,200.00	6,200.00 6,200.00	7,523.25 5,890.00	2,256.98 2,289.72
Potomac Electric Power Co., 929 E St. N.W., Washington, D. C.	Public utility—electric light and power	12-31-1941	4,445,635.86	28,810.89	29,111.81	4,869.68	1,509.60
Schleisner Co., Inc., 300 North Howard St., Baltimore.	Ladies wearing apparel	1-31-1942 1-31-1943 1-31-1944 1-31-1945	23,120.94 23,084.28 21,887.56 26,384.74	58,619.53 58,338.44 58,338.44 7,109.29	25,786.10 25,505.01 25,505.01 1,814.43	3,823.63 50,397.21 14,212.89 1,723.70	1,185.33 24,961.98 11,937.81 961.64
H. G. Smithy Co., Inc., 811 15th St. N.W., Washington 5, D. C.	Real estate agents	12-31-1944 12-31-1945	26,384.74 26,384.74	7,109.29 7,109.29	1,814.43 1,814.43	1,723.70 1,723.70	961.64 961.64
The Standard Insulation Co. of Maryland, Inc., 1117 Low St., Baltimore.	Industrial and private insulation engineers and contractors	12-31-1943	7,449.69	None	None	6,704.63	2,011.89
The Standard Lime & Stone Co., 2000 First National Bank Bldg., Baltimore.	Lime and stone quarries	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	646,840.03 713,897.63 713,897.63 713,897.63 713,897.63	356,022.34 289,914.84 289,914.84 239,724.22 239,724.22	73,654.38 7,512.06 7,512.06 11,163.19 15,767.35	44,192.38 6,760.85 6,760.85 10,604.56 14,978.98	13,699.64 3,004.82 3,004.83 4,465.07 6,306.94
Suburban Club Carbonated Beverage Co., Inc., 400 Key Highway, Baltimore.	Bottler of soft drinks	12-31-1943 12-31-1944	64,135.46 64,135.46	7,565.79 7,565.79	7,565.79 7,565.79	13,618.43 7,187.51	6,052.64 3,028.32
Suburban Club Ginger Ale Co., Inc., 901 17th St. N.E., Washington, D. C.	do	12-31-1941 12-31-1942 12-31-1943 12-31-1944	21,383.23 21,383.23 21,383.23 21,383.23	18,086.11 18,086.11 8,676.77 8,676.77	8,676.77 8,676.77 8,676.77 8,676.77	3,904.54 7,809.09 7,809.10 8,242.93	1,210.40 4,598.69 4,598.69 1,441.20
Swope Jewelry Co., Inc., 1114 F St., N.W., Washington, D. C.	Retail installment jewelry	6-30-1945 6-30-1946	6,664.74 6,664.74	5,192.46 6,663.59	5,192.46 5,192.46	4,932.83 2,486.70	1,441.20 278.12
Uptown Amusement Corp., 5010 Park Heights Ave., Baltimore.	Motion picture theater	8-31-1943 8-31-1944	11,907.81 13,357.58	10,210.36 8,760.59	2,030.50 580.82	3,154.06 1,405.43	946.22 426.05
Victor Products Corp., 901 Pope Ave., Hagerstown.	Manufacturer of refrigeration products and reclaim rubber.	12-31-1943	175,564.85	None	None	39,932.77	17,747.89
Washington Railway & Electric Co., 10th and E sts. N.W., Washington, D. C.	Holding company—public utilities	12-31-1944	131,195.11	44,369.74	44,369.74	26,335.88	17,747.89
Westmond Building & Investment Co., 1732 K St. N.W., Washington, D. C.	Real estate development	12-31-1943	4,333,182.74	29,111.80	29,111.80	26,200.62	12,226.95
Western Wine Corp., 1101 Brunswick St., Baltimore 23.	Wine bottling and distributing	12-31-1940 12-31-1941 12-31-1942	22,607.08 27,577.36 27,577.36	24,315.77 27,740.43 27,740.43	5,322.92 5,387.64 5,387.64	1,330.73 3,771.25 348.88	None 1,160.23 205.34
Wolf Furniture Co. of Cumberland Md., Inc., 38-40 North Michigan St., Cumberland.	Retail home furnishings	12-31-1943 12-31-1945	4,009.94 7,101.07	26,620.91 9,048.93	13,623.41 10,532.28	12,261.07 16,005.67	3,754.76 2,931.63
Woodward & Lothrop, 11th and F Sts. N.W., Washington, D. C.	Department store	7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1946	818,704.85 984,477.67 1,028,242.04 1,028,242.04 1,028,242.04	91,762.32 119,809.56 76,045.19 42,358.35 42,358.35	53,227.72 66,122.72 42,358.35 42,358.35 42,358.35	23,952.48 53,868.01 38,122.52 26,796.92 40,240.43	None 17,584.14 16,943.33 16,943.76 7,104.36
The Young Mens Shop, Inc., 1319 F St. N.W., Washington, D. C.	Retail clothing	1-31-1942 1-31-1943 1-31-1944	9,845.61 12,801.15 13,102.55	51,904.89 48,948.85 48,647.45	6,441.53 5,251.30 4,949.60	2,780.38 5,175.84 4,525.66	945.01 1,614.17 1,477.91
<i>Massachusetts</i>							
Alexander Wool Combing Co., 95 Bridge St., Lowell.	Wool combing and scouring	6-30-1943 6-30-1944	5,257.20 6,658.22	28,356.04 24,482.75	25,883.77 24,482.75	23,295.39 22,643.19	9,985.27 10,263.77
Allied Theatres of Bangor, 60 Scollay Square, Boston.	Theaters	12-31-1943 12-31-1944	25,214.15 25,214.15	1,557.22 1,557.22	1,557.22 1,557.22	1,401.50 1,479.35	825.33 825.32

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>							
Athol Gas & Electric Co., 441 Stuart St., Boston.	Public utility—gas and electric.....	12-31-1945	\$78,222.68	\$3,896.79	\$3,896.79	\$3,701.95	\$1,558.72
Byfield Felting Co., 217 Jackson St., Lowell..	Manufacturing of hair and wool sheet felt and wheels.....	12-31-1945	7,828.49	14,623.99	14,623.99	10,392.50	4,033.33
Eastern Wool Warehouse, Inc., 280 Summer St., Boston.	Wool warehouse.....	5-31-1943	2,047.29	17,083.57	8,315.97	3,413.85	1,024.16
		5-31-1944	2,284.57	16,846.29	8,078.69	7,438.58	2,184.25
		5-31-1945	3,135.92	15,994.94	7,227.34	6,865.97	1,958.65
		5-31-1946	4,437.21	14,603.65	5,926.05	2,524.49	717.50
		12-31-1943	11,374.86	2,034.34	139.87	251.77	148.26
Glick Waste Co., 10 Bracket Ct., Worcester... S. Godfrey Co., 49 Front St., East Toronto, Canada.	Dealers in wool waste..... Wool and cotton dealers.....	1-31-1941	5,562.91	18,187.09	6,978.16	1,744.54	None
		1-31-1942	6,599.64	17,150.36	7,650.36	3,022.20	1,329.77
		1-31-1943	9,672.48	14,177.52	4,677.52	4,209.77	1,262.93
		1-31-1944	9,241.38	5,008.62	5,008.62	4,529.03	1,359.55
		1-31-1945	11,456.87	2,793.13	2,793.13	1,953.00	596.19
		1-31-1946	12,352.78	1,897.78	1,897.78	2,982.82	910.54
Hoyt & Worthen Tanning Corp., Railroad St., Haverhill.	Tanners of skivers, lambskins, sheepskins, and chamois.....	10-31-1942	23,392.72	20,267.28	8,763.30	5,269.88	2,897.02
		10-31-1943	27,341.26	29,125.40	4,841.76	4,333.29	2,551.83
		10-31-1944	27,438.88	5,807.47	4,717.14	4,441.41	2,500.08
		10-31-1946	27,147.07	6,099.28	5,008.95	795.25	443.67
		1-31-1941	13,730.53	17,736.32	5,789.89	860.97	None
Leavitt Stores Corp. of New Hampshire, 855 Elm St., Manchester.	Department store.....	1-31-1942	15,882.89	25,351.88	9,376.63	3,750.65	1,162.71
		1-31-1943	15,882.89	25,351.88	9,376.63	8,438.97	3,986.75
		1-31-1944	19,967.06	21,267.71	5,292.46	6,952.32	3,541.46
		1-31-1945	17,484.51	23,750.26	7,775.01	7,691.98	4,291.31
		1-31-1946	18,283.18	22,951.59	6,976.34	6,064.65	3,883.42
Munroe & Arnold-Merritt Express Inc., 426 Essex St., Salem.	Public utilities—highway freight transportation including local trucking and warehousing and storage.	12-31-1944	6,331.68	31,398.25	12,228.96	21,368.96	6,778.95
Rockland Amusement Co., 60 Scollay Square, Boston.	Motion picture theater.....	12-31-1943	17,087.42	824.01	824.01	741.60	238.91
		12-31-1944	17,087.42	824.01	824.01	782.81	436.72
		12-31-1945	17,087.42	824.01	824.01	792.81	436.48
Seaboard Construction Co., 201 Marginal St., Chelsea.	Marine bridge and general construction.	12-31-1943	5,649.73	4,355.72	4,355.72	3,902.14	1,170.65
		12-31-1944	5,962.58	4,022.87	4,022.87	3,821.72	1,086.17
Twin Tanners, Inc., 9 Orchard St. (formerly Peabody, Mass.), Dover.	Leather tanning on contract basis.....	12-31-1941	3,246.96	34,753.04	4,549.59	1,592.35	386.93
		12-31-1942	2,290.99	35,709.01	5,633.01	5,406.73	1,622.02
		12-31-1943	2,202.37	35,797.63	5,874.18	5,388.90	1,616.67
		12-31-1944	2,766.03	35,233.37	5,310.52	5,044.98	1,434.84
		12-31-1945	3,850.51	34,149.49	4,226.04	4,014.74	1,241.38
Wesmas Candy Corp., 265 State St., Springfield.	Candy vending.....	4-21-1941	800.00	8,884.00	7,142.71	2,034.21	467.87
		to					
		12-31-1941					
		12-31-1942	1,390.88	13,381.06	6,551.83	5,896.64	1,768.99
		12-31-1943	1,900.87	12,871.07	6,041.84	5,437.66	1,631.29
Westfield Knitting Mills, Inc., Manchester..	Manufacturers of boys sweaters.....	12-31-1944	2,888.64	11,883.30	5,054.07	4,801.36	1,864.60
		11-30-1944	2,257.84	2,492.16	2,492.16	2,361.52	674.16
<i>Michigan</i>							
Alpena Hotel Co., Alpena.....	Hotel.....	12-31-1945	4,431.02	1,604.85	1,604.85	1,524.61	433.31
American Auto-Felt Corp., 617 Crosby St. N.W., Grand Rapids.	Textile manufacturer.....	12-31-1945	25,729.14	12,188.60	12,188.60	11,785.06	6,574.81
American Broach & Machine Co., 415 East Huron St., Ann Arbor.	Manufacturer of machine tools.....	12-31-1940	41,737.61	66,349.24	24,200.93	9,680.37	None
		12-31-1941	50,525.09	76,837.35	26,964.79	16,178.87	5,015.45
		12-31-1944	50,568.35	26,921.53	26,921.53	10,768.61	10,768.61
		12-31-1945	57,332.77	20,157.11	20,157.11	19,149.66	8,062.85
		12-31-1943	53,149.09	5,912.75	5,912.75	5,321.47	2,365.09
Applied Arts Corp., 365 Lane Ave. Southwest, Grand Rapids.	Metal manufacturing.....	12-31-1944	53,149.09	5,912.75	5,912.75	5,617.11	2,365.09
		12-31-1945	53,028.32	6,033.52	6,033.52	5,731.84	2,413.40
		12-31-1943	2,897.12	9,719.40	3,752.88	3,377.60	1,013.28
J. Brodie & Son, Inc., 1329 East Fort St., Detroit.	Ventilation contractors.....	12-31-1943	2,897.12	9,719.40	3,752.88	3,377.60	1,013.28
Bronte Champagne and Wines Co., 1716 Riopelle St., Detroit.	Wine manufacturing.....	12-31-1942	19,758.43	91,257.02	2,124.43	2,849.58	1,374.13
W. S. Butterfield Theatres, Inc., 1492 National Bank Bldg., Detroit 26.	Operating motion picture theaters.....	12-31-1944	530,164.32	12,622.32	12,622.32	11,991.25	5,948.94
Clement Industrial Electric Co., 223 Erie St. N.W., Grand Rapids.	Electrical contracting.....	12-31-1945	7,871.80	1,391.39	1,391.99	1,876.42	533.30
Detroit Surfacing Machine Co., 7433 West Davison Ave., Detroit.	Manufacturing of electric sanding machines.....	12-31-1941	1,616.19	26,441.77	5,793.81	2,168.76	542.18
		12-31-1942	2,615.79	25,347.17	4,794.21	4,314.79	1,294.44
		12-31-1943	2,991.94	24,971.02	4,418.06	3,976.26	1,192.88
		12-31-1944	3,371.62	24,591.34	4,038.38	3,836.47	1,090.36
		12-31-1945	4,393.24	23,569.72	3,016.76	2,865.92	814.53
Dix Auto Electric Service, c/o Lloyd A. Johnson, 22608 Nona, Detroit.	Auto service and repair.....	12-31-1941	5,474.71	Unstated	1,559.60	545.86	125.55
		12-31-1942	7,013.91	Unstated	20.40	20.03	6.00
Dunn Sulphite Paper Co., Riverview Ave., Port Huron.	Papers manufacturers.....	12-31-1942	117,711.94	None	None	8,046.81	3,576.41
Elbro Corp., 701 Peninsular Bldg., Detroit... Enterprise Brass Works Corp., 2897 McCracken Ave., Muskegon.	Real estate..... Plumbing brass goods manufacturing.....	12-31-1943	2,280.00	380.00	380.00	342.00	162.58
		12-31-1944	10,911.58	22,338.42	1,307.92	1,242.53	379.30
		12-31-1945	10,911.58	22,338.42	1,307.92	1,242.52	379.30
Harry Ferguson, Inc. (formerly Ferguson-Sherman Manufacturing Corp.), 15620 Woodward Ave., Detroit.	Manufacture and sell agricultural implements and tractors.....	12-31-1940	244,634.03	2,100,498.98	484,924.71	211,788.58	None
		12-31-1941	298,106.74	3,056,969.70	658,009.92	424,338.47	131,544.93
		12-31-1942	298,106.74	3,199,614.52	658,009.92	543,410.15	241,515.62
		12-31-1943	298,106.74	3,199,614.52	658,009.92	568,792.56	263,203.96
		12-31-1944	298,106.74	3,199,614.52	658,009.92	329,952.24	263,203.97
Finsterwald Clothing Co., 235 Monroe Ave., Detroit 26.	Retail clothing.....	1-31-1945	23,159.10	55,770.50	7,971.16	8,029.39	4,479.56
		1-31-1946	25,485.99	53,443.61	5,644.27	5,406.41	3,867.94
Floral City Furniture Co., 1314 North Telegraph Rd., Monroe.	Manufacture and retailing of furniture.....	12-31-1940	9,222.27	3,159.43	4,742.73	1,184.84	None
Freedman Bros. & Co., 1352 Napoleon St., Detroit 7.	Wholesale grocery.....	6-30-1942	2,931.67	20,818.33	807.05	282.46	64.97
		6-30-1943	2,931.67	20,818.33	807.05	726.35	217.90
		6-30-1944	3,423.98	26,326.02	314.74	505.14	147.75
Gage Products Co., 22750 Woodward Ave., Ferndale 20.	Wholesale distributors of petroleum products.....	12-31-1945	4,212.15	849.81	849.81	807.32	229.44

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

(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>Michigan—Continued</i>							
Genesee Motors, Inc., 1409 North Saginaw St., Flint.	Automobile sales and service	12-31-1941 12-31-1942 12-31-1943	\$6,608.43 7,868.87 6,450.27	\$7,230.90 5,980.25 7,308.55	\$3,366.58 2,106.43 3,524.73	\$1,647.23 949.08 2,203.25	\$724.77 284.73 660.97
Grand Rapids Fibre Cord Co., 901 Ottawa Ave., NW., Grand Rapids 2.	Manufacture of fibre cord, twisted and woven paper products.	9-30-1941 9-30-1943 9-30-1944	82,069.59 101,275.69 101,275.69	15,546.28 38,931.94 38,931.94	3,553.25 3,998.03 3,998.03	1,065.97 4,362.54 3,747.88	None 1,599.22 1,407.75
Hamil's Inc., 89 Kercheval Ave., Grosse Pointe Farms.	Retail grocery	10-31-1945 10-31-1946	2,551.87 2,551.87	5,213.90 5,213.90	5,213.90 5,213.90	4,953.21 8,277.79	235.26 3,452.48
Heidrich Tool and Die Corp., 2441 Bellevue Ave., Detroit.	Manufacturers of tools and dies and special machine tools.	1-31-1944 ¹ 1-31-1945 ² 1-31-1946 ²	31,952.55 31,952.55 31,952.55	6,514.08 6,514.08 6,514.08	6,514.08 6,514.08 6,514.08	5,890.33 6,188.38 5,662.79	3,452.48 2,141.22 3,159.25
Hoffman Combustion Engineering Co., 710 Marquette Bldg., Detroit 26.	Automatic stokers	12-31-1941 12-31-1942 12-31-1943 12-31-1945	12,590.02 12,876.06 13,676.06 13,676.06	37,741.35 37,455.31 36,655.31 34,708.74	3,205.38 3,205.38 3,205.38 3,205.38	1,121.88 5,769.69 2,854.84 6,090.22	493.64 3,397.71 903.07 3,397.69
The Home Furnishing Co., 201-223 North Burdick St., Kalamazoo.	Retail furniture and house furnishings.	1-31-1942 1-31-1946	14,829.75 16,932.20	24,923.29 22,820.84	3,172.75 1,070.30	1,110.46 930.42	488.89 519.08
Imperial Furniture Co., 1642 Broadway Ave. NW., Grand Rapids.	Manufacture of furniture and aircraft parts.	12-31-1941 12-31-1942	153,159.25 153,159.25	65,206.56 65,206.56	3,800.00 3,800.00	1,710.01 6,840.00	830.10 3,040.00
Index Machine & Tool Co., 539-43 North Mechanic St., Jackson.	Machine tool manufacturer	12-31-1944 12-31-1945	4,472.42 4,472.42	5,212.04 5,212.04	5,212.04 5,212.04	4,951.44 4,951.44	1,407.25 1,407.25
Inter-City Coach Line Co., 816 North Grand Ave., Lansing.	City bus lines	11-30-1942 11-30-1943 11-30-1944 11-30-1945	37,054.33 37,054.33 38,913.30 38,913.30	93,664.53 93,664.53 3,836.70 3,836.70	5,695.67 5,695.67 3,836.70 3,836.70	3,683.10 5,126.11 3,628.62 3,644.87	1,741.03 3,018.71 2,033.46 2,033.45
Ithaca Roller Mills, Ithaca.	Elevator and grain	12-31-1945	20,684.64	12,210.66	1,640.36	1,558.35	869.59
Johnson, Larsen & Co., 6530 Beaubien St., Detroit 2.	Contracting—heating, plumbing, and power piping.	12-31-1941 12-31-1943 12-31-1944	31,025.76 37,226.51 37,226.51	16,944.49 10,743.74 10,743.74	11,546.50 5,345.75 5,345.75	9,236.86 7,990.91 5,078.46	2,863.42 3,551.51 2,498.85
Jacobson Stores, Inc., 113 West Michigan Ave., Jackson.	Retail trade—ladies ready to wear	7-31-1945	22,826.93	33,959.32	2,505.43	4,372.06	2,439.19
Albert Kahn Associated Architects & Engineers, Inc., 345 New Center Bldg., Detroit 2.	Architects and engineers	2-28-1943 2-29-1944 2-28-1945 2-28-1946	8,156.00 11,504.73 22,844.51 27,784.07	234,364.55 231,015.82 219,676.04 214,736.48	233,807.33 230,458.60 219,118.82 214,179.26	126,242.70 113,748.48 120,548.94 86,279.39	95,333.21 64,530.69 89,877.74 73,154.78
Keywood Corp., 1225 Milton St., Benton Harbor.	Manufacturing and sale of sundry articles.	6-30-1945	5,954.16	10,634.96	10,589.13	24,589.22	8,391.35
Kysor Heater Co., Haynes St., Cadillac	Manufacture of bus heaters	1-1-1940 to 11-30-1940 11-30-1941 11-30-1942 11-30-1944 11-30-1945 11-30-1946	86,229.17 86,229.17 103,577.61 109,972.53 109,972.53 111,481.57	23,564.23 31,503.63 42,376.59 35,981.67 35,982.17 11,505.43	14,388.18 14,318.18 10,409.39 13,014.47 13,014.47 13,014.47	3,625.00 5,011.37 23,602.33 8,616.42 12,363.75 377.32	None None 9,285.63 4,007.87 6,205.79 377.32
Lamina Dies & Tools, Inc., 14925 West Eleven Mile Rd., Berkley.	Manufacture of lamination dies, tools, and gages.	12-31-1941 12-31-1943	2,351.20 5,411.72	125,293.27 179,894.90	6,423.88 6,423.28	4,317.80 3,272.99	1,338.52 2,152.17
The Lester Tool and Engineering Corp., 8690 Grinnell Ave., Detroit.	Tool designing and engineering	12-31-1943	4,429.55	None	None	2,595.35	778.90
Lobergan Manufacturing Co., 704 Clark St., Albion.	Manufacturing space heaters	11-30-1944 11-30-1945 11-30-1946	50,891.12 50,891.12 55,579.11	79,733.88 79,733.88 22,288.67	11,283.13 11,283.13 11,283.13	31,756.38 10,718.97 674.08	13,430.98 4,513.25 383.56
Marble-Card Electric Co., Superior Ave., Gladstone.	Manufacturers of electrical machinery	12-31-1943 12-31-1944 12-31-1945	8,788.88 8,325.00 9,686.02	63,674.21 64,140.09 62,777.07	2,952.38 3,418.26 2,055.24	1,529.52 4,505.70 2,427.48	797.14 2,513.71 724.75
Masco Screw Products Co., 2700 Franklin St., Detroit.	Manufacturing screw machine products.	12-31-1941 ¹ 12-31-1942 12-31-1943 12-31-1944 12-31-1945	45,259.10 54,706.80 59,577.36 59,577.36 59,577.36	19,436.60 27,678.96 25,285.78 735.40 735.40	4,393.86 5,605.96 735.40 735.40 735.40	1,318.16 2,802.68 661.85 661.86 698.43	None 868.93 294.17 294.15 294.16
Mathew Furniture Co., 7760 Harper Ave., Detroit.	Retail furniture	5-31-1941 5-31-1942 5-31-1945 5-31-1946	3,252.21 3,661.90 4,955.63 5,873.17	19,308.97 18,899.28 14,044.37 1,325.13	2,217.02 3,536.40 2,242.67 1,325.13	1,087.50 2,149.16 2,130.54 738.09	None 494.40 551.63 208.11
McLouth Steel Corp., 300 South Livernois Ave., Detroit.	Strip steel rolling mill	12-31-1940 12-31-1941 12-31-1942	220,086.67 266,596.20 268,152.01	674,374.52 671,223.09 671,223.10	89,209.46 160,073.85 160,073.86	40,144.26 96,044.33 144,066.47	None 29,773.75 64,029.65
Merchants Wholesale Bakery, 855-865 West Washington St., Marquette.	Manufacturing, bakery goods	12-31-1945	6,758.30	1,197.90	1,197.90	936.28	266.10
Michigan Mills Paper Co., 412 Fidelity Bldg., Benton Harbor.	Paper dealer	12-31-1945	1,983.75	5,265.86	5,265.86	5,002.57	1,421.78
Michigan Wineries, Inc., Paw Paw	Wine manufacturers	6-30-1943 6-30-1944	6,346.76 6,346.76	38,925.44 49,544.85	5,255.03 5,255.03	4,729.53 4,860.20	1,418.85 1,434.77
Millman Bros., Inc., 2210 Park Ave., Detroit.	Ladies apparel and accessories	7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946	4,738.66 3,073.48 7,224.55 7,670.58 8,858.29	26,398.81 25,154.11 24,003.04 23,557.01 22,369.30	5,990.23 4,745.53 3,594.46 3,148.43 1,960.72	2,786.54 3,027.25 3,611.02 3,268.52 950.92	1,158.68 1,364.31 1,058.86 946.32 278.94
Milner Hotel, Inc. (Connecticut), 3500 Book Tower, Detroit.	Hotel operation	12-31-1945	9,527.14	4,041.71	4,041.71	473.96	135.23
Milner Hotels, Inc. (Mississippi), 3500 Book Tower, Detroit.	do	12-31-1944	2,294.93	541.58	541.58	642.75	182.56
Milner Hotels, Inc. (Ohio), 3500 Book Tower Bldg., Detroit.	do	12-31-1944	33,023.24	6,960.37	6,960.37	6,612.35	3,689.00
Milner Hotels, Inc. (Utah), 3500 Book Tower, Detroit 26.	do	12-31-1945	3,493.03	3,631.97	3,631.97	3,450.37	980.64
Northern Processing Co., c/o Mr. William Kinnaird, Traverse City.	Fruit canners	12-31-1945	3,494.63	3,630.37	3,630.37	3,448.86	980.20
Peoples States Loan Co. of Delaware, 10919 Grand River Ave., Detroit.	Small loan financing	6-30-1945	6,063.94	10,992.34	7,748.00	5,221.21	2,912.88
		12-31-1941 12-31-1942 12-31-1943 12-31-1944	41,027.75 41,691.36 41,714.93 41,624.05	46,309.29 45,909.29 45,909.29 45,909.29	20,299.24 19,899.24 19,899.24 19,899.24	7,552.85 17,909.32 17,909.31 18,904.28	\$,341.39 8,070.53 8,382.95 7,959.70

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>							
Palace Model Laundry & Cleaning Co., 707 East Jefferson Ave., Detroit.	Laundry	12-31-1941	\$9,839.81	\$71,913.39	\$8,899.26	\$5,626.10	\$1,744.10
		12-31-1942	12,537.82	69,215.38	15,902.33	18,243.00	7,767.33
		12-31-1943	13,060.47	68,692.73	15,379.68	738.67	246.21
		12-31-1944	14,349.64	67,403.56	14,090.51	17,094.82	8,451.06
		12-31-1941	5,264.81	15,794.24	6,928.38	1,995.63	498.90
Paper City Motor Sales, 173-179 Portage St., Kalamazoo.	Automobile sales and service	12-31-1941	2,067.14	59,286.20	53,286.20	12,800.23	3,068.08
Porter Royalty Pool, Inc., Breckenridge	Oil royalties	12-31-1942	17,268.74	44,084.60	38,084.76	7,629.15	3,837.23
		12-31-1943	6,449.98	54,903.36	48,903.52	5,710.41	1,713.12
		12-31-1944	7,411.13	53,942.21	47,942.37	2,758.83	790.40
		12-31-1945	6,977.85	54,375.48	48,375.64	1,604.36	455.97
Quality Spring Products, Inc., 10-18 South Park Dr., Coldwater.	Manufacturer of springs	12-31-1941	3,299.14	34,503.06	9,191.09	1,310.23	301.35
		12-31-1942	4,493.48	49,105.31	8,295.72	7,885.15	2,365.54
		12-31-1943	5,191.33	51,252.81	7,770.95	7,245.54	2,173.65
Rapids Furniture Shops Inc., 530 Maple St., Big Rapids.	Furniture manufacturing	12-31-1943	8,897.97	12,828.03	2,817.33	2,535.60	817.03
		12-31-1944	8,897.97	12,828.03	2,817.33	2,676.46	794.99
		12-31-1945	8,897.97	12,828.03	2,817.33	2,676.47	794.99
Ridson Bros. Inc., 3623 East St., Detroit 16	Creamery	12-31-1940	12,347.47	46,063.73	20,930.83	5,297.64	None
		12-31-1941	16,147.82	42,263.38	25,573.62	10,966.98	3,405.96
		12-31-1942	17,735.87	40,675.33	23,985.57	21,587.01	12,168.96
		12-31-1943	17,735.87	40,683.33	23,985.57	21,587.01	12,168.96
Ryerson & Haynes Inc., 2301 East Ganson St., Jackson.	Manufacturers of automobile parts	9-30-1943	38,549.49	99,037.57	14,116.85	14,813.19	7,726.69
		9-30-1944	37,402.71	100,184.35	15,263.63	28,502.30	12,162.04
		9-30-1945	39,897.39	97,689.67	12,768.95	7,719.06	6,276.71
St. Julian Wine Co., Inc., 460 South Kalamazoo St., Paw Paw.	Manufacture and blending wine	12-31-1941	7,058.89	62,739.57	5,129.31	1,963.50	864.02
		12-31-1943	7,058.89	62,739.57	5,129.31	7,737.65	2,334.74
		12-31-1944	8,987.20	60,811.26	3,201.00	4,820.51	1,413.80
Sheet Aluminum Corp., 701 Liberty St., Jackson.	Aluminum rolling mill	12-31-1943	56,685.58	68,950.03	4,921.70	8,859.06	3,937.04
		12-31-1944	56,685.58	4,921.70	4,921.70	4,675.61	1,904.77
Sligh-Lowry Furniture Co., Holland	Manufacture of furniture	3-31-1944	6,698.97	21,753.53	6,831.93	7,988.75	2,375.61
		3-31-1945	8,429.79	5,101.11	5,101.11	6,365.64	1,880.70
		3-31-1946	9,454.45	4,076.45	4,076.45	3,846.45	1,146.41
Standard Electric Co., 87 West Lawrence St., Pontiac.	Wholesale electrical supplies	2-28-1941	18,040.26	5,988.05	2,292.42	565.60	None
		2-28-1942	20,712.43	7,412.74	2,918.14	1,167.26	361.80
		2-28-1943	20,668.06	7,457.11	2,962.51	2,666.26	1,570.13
		2-28-1945	20,755.02	7,370.15	2,875.55	2,731.77	1,524.05
		2-28-1946	20,755.02	7,370.15	2,875.55	2,290.20	1,277.68
		12-31-1945	19,640.51	5,567.84	5,567.84	5,289.55	2,951.02
Stow & Davis Furniture Co., 70 Front Ave. SW., Grand Rapids.	Furniture manufacturing	12-31-1945	19,640.51	5,567.84	5,567.84	5,289.55	2,951.02
Teer, Wickwire & Co., 1801 Wildwood Ave., Jackson.	Manufacturer of automobile parts	9-30-1946	42,948.63	27,017.91	27,017.91	6,469.50	3,811.67
Thorrez & Maes Manufacturing Co., 1200 Wildwood Ave., Jackson.	Manufacturer of screw machine products	6-30-1942	39,767.42	69,168.79	4,731.61	12,809.23	3,970.87
The Times Herald Co., 911 6th St., Port Huron.	Daily newspaper	12-31-1945	73,432.91	21,674.02	1,974.60	1,875.86	789.83
Two Legs, Inc. (Indiana), 314 East Michigan Ave., Kalamazoo.	Retail wearing apparel	10-31-1946	6,957.78	5,909.93	5,909.93	938.30	276.2
Two Legs, Inc. (Michigan), 314 East Michigan Ave., Kalamazoo.	do	10-31-1946	4,986.73	2,691.55	2,691.55	427.31	121.58
WKZO Inc., Burdick Hotel, Kalamazoo	Commercial broadcasting	12-31-1943	3,100.57	28,689.28	6,399.43	9,187.51	2,796.95
Wall Wire Products Co., 11333 General Dr., Plymouth.	Steel products manufacturing	12-31-1941	19,899.51	50,633.24	3,310.63	6,191.41	1,194.85
		12-31-1943	23,875.45	46,657.30	10,890.67	11,614.77	6,839.82
		12-31-1944	22,463.91	48,068.84	12,302.21	13,005.68	7,255.81
		12-31-1945	23,055.97	47,476.78	11,710.15	12,153.95	6,780.63
		6-30-1945	18,788.49	3,130.17	3,130.17	2,973.67	1,658.99
		6-30-1946	18,508.04	3,130.17	3,130.17	1,499.06	906.84
<i>Minnesota</i>							
Farwell, Ozmun, Kirk & Co., 283 Jackson St., St. Paul.	Wholesale hardware	12-31-1941	328,949.48	99,662.61	20,477.62	18,869.24	5,849.46
T. O. Field Co., 264-68 Lowry Medical Arts Bldg., St. Paul.	Insurance agents	12-31-1943	10,427.84	2,445.90	2,445.90	2,201.31	660.41
		12-31-1944	10,427.84	2,445.90	2,445.90	2,323.59	691.96
Fist Brokerage Co., 211 Wesley Temple Bldg., Minneapolis.	Brokerage	12-31-1943	6,525.65	3,435.96	736.35	662.71	198.81
Fyles & Rice Company, Inc., Bethel, Vt.	Manufacturers of wood veneer products	6-30-1945	8,122.18	Unstated	7,484.14	8,614.00	3,194.65
General Dairy Equipment Inc. (formerly General Dairy Equipment Co.), 2920 Talmadge Ave., SE, Minneapolis.	Manufacture of war materials	12-31-1942	27,326.98	13,759.83	9,554.98	8,599.48	5,044.04
		12-31-1943	27,246.40	13,759.75	9,554.98	8,599.48	5,072.97
Lanesboro Produce & Hatchery Co., Wells.	Produce and hatchery	3-31-1942	5,596.49	41,903.51	6,468.88	920.48	211.72
		3-31-1943	7,156.93	40,343.07	4,908.44	6,538.82	1,961.66
		11-30-1941	18,679.80	82,015.85	6,537.62	1,655.24	None
		11-30-1942	22,953.80	77,741.85	6,196.00	3,881.98	1,808.78
		11-30-1943	25,299.09	87,010.16	3,850.71	3,465.64	2,040.88
		11-30-1944	26,436.29	74,259.36	2,713.51	3,240.20	1,649.49
		11-30-1945	27,097.11	2,062.69	2,062.69	2,288.59	1,276.76
		11-30-1946	25,143.03	2,199.54	2,199.54	162.31	90.55
Minnesota Mining & Manufacturing Co., 900 Fauquier Ave., St. Paul.	Manufacturing	12-31-1940	3,993,974.93	864,395.40	290,303.42	130,151.71	None
		12-31-1941	4,859,159.65	1,526,987.04	383,651.18	230,190.71	69,418.15
		12-31-1942	4,800,624.30	1,548,867.10	436,514.91	392,863.42	174,695.96
		12-31-1943	4,800,624.30	1,548,867.10	436,514.91	392,863.42	174,695.96
		12-31-1944	4,803,846.59	1,543,644.81	436,415.91	414,689.16	174,695.96
		12-31-1945	4,819,363.12	1,530,128.28	436,514.91	414,689.17	174,695.96
		12-31-1943	9,940.07	8,596.52	8,596.52	8,366.52	2,634.79
		12-31-1944	11,654.83	6,881.76	6,881.76	7,392.67	3,105.49
		12-31-1945	14,148.66	4,387.93	4,387.93	4,168.53	2,121.27
		1-31-1942	2,334.84	11,290.30	5,727.48	3,200.77	736.18
Morrey-Alan Inc., 400 First Ave. North, Minneapolis.	Retail merchandise	1-31-1942	2,334.84	11,290.30	5,727.48	3,200.77	736.18
Northern Oats Co., 1651 Northwestern Bank Bldg., Minneapolis.	Manufacturing oat products	12-31-1943	42,292.34	7,242.27	5,763.89	5,187.60	2,657.55
		12-31-1944	42,292.34	5,763.89	5,763.89	5,475.70	2,305.55
		12-31-1945	38,547.85	5,763.89	5,763.89	5,475.68	3,054.86
		12-31-1941	829,081.06	174,317.79	82,260.12	39,768.26	12,328.18
		12-31-1942	824,532.70	168,180.03	82,260.12	74,034.11	32,904.05
S & L Co. of Brookings, 400 1st Ave. North, Minneapolis.	Retail merchandise	1-31-1942	6,195.20	3,846.54	2,631.90	376.12	86.51

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>Minnesota—Continued</i>							
S & L Co. of Grand Forks, 410 1st Ave. North, Minneapolis.	Retail merchandise	1-31-1942 ²	\$16,416.79	\$24,275.89	\$310.19	\$415.61	\$182.86
S & L Co. of Iowa, (formerly S & L Co. of Mankato), 400 1st Ave. North, Minneapolis.	do.	1-31-1941 ²	6,725.61	56,264.43	3,684.01	204.96	None
Searle Grain Co., 1254 Grain Exchange Bldg., Minneapolis.	Terminal elevator	1-31-1942 ²	7,678.08	55,311.96	5,333.94	2,133.68	661.41
Smith Welding Equipment Corp., 2619 4th St. SE., Minneapolis.	Manufacture of welding equipment	7-31-1946	49,081.08	35,462.92	12,875.71	5,672.63	2,388.49
	Manufacture of welding equipment	12-31-1940	67,702.20	87,933.10	41,178.26	12,270.00	None
		12-31-1941	81,076.99	74,558.31	50,058.26	27,512.97	8,529.02
		12-31-1942	106,760.08	48,875.22	24,695.17	22,225.65	9,878.07
		12-31-1943	106,760.06	83,311.04	24,695.17	22,225.66	9,878.07
<i>Mississippi</i>							
Colonial Baking Co. of Jackson, 520 South Congress St., Jackson.	Baking	12-31-1944	57,068.96	105,176.69	21,496.04	20,421.23	8,598.42
Crosby Chemicals, Inc., (formerly Crosby Naval Stores, Inc.), Picayune.	Manufacturer of wood naval stores	12-31-1945	57,068.96	105,176.69	21,496.04	20,421.24	8,598.42
		10-31-1943	124,715.93	340,279.89	1,888.24	81,906.40	40,959.47
		10-31-1944	124,715.93	102,398.67	102,398.67	74,512.22	40,959.47
		10-31-1945	124,715.93	102,398.67	102,398.67	94,336.63	40,959.47
M. L. Virden Lumber Co., Clarksdale.	Building supply dealer	6-30-1945	9,947.13	12,229.66	12,229.66	5,061.26	1,609.91
<i>First District of Missouri</i>							
A. E. Aloe Co., 1819 Olive St., St. Louis.	Surgical, hospital and laboratory supplies	12-31-1945	322,264.97	24,389.11	24,389.11	23,169.55	9,755.65
Baldor Electric Co., 4351 Duncan Ave., St. Louis.	Manufacturers of electric motors	12-31-1940	33,526.03	9,462.17	4,269.48	330.08	None
		12-31-1941	40,454.03	11,111.88	5,361.18	2,144.47	664.79
		12-31-1942	42,177.45	18,626.59	5,361.18	5,670.13	2,520.06
		12-31-1943	46,705.07	15,153.65	1,898.24	1,899.42	755.29
		6-30-1945	47,348.72	1,888.24	1,888.24	1,793.83	755.29
		9-30-1941	15,731.15	31,336.22	4,474.81	1,118.58	None
		9-30-1942	18,555.61	28,759.20	5,584.63	2,885.41	1,160.43
		9-30-1943	18,752.17	28,759.20	5,584.63	5,026.17	2,660.38
		10-31-1942	3,961.87	18,265.35	14,826.49	5,704.43	1,599.82
		10-31-1943	4,616.42	17,630.48	14,187.62	12,773.03	3,908.17
		10-31-1944	5,240.59	14,251.32	13,582.89	12,790.55	4,592.14
		10-31-1945	5,664.53	13,813.88	13,145.45	7,816.36	2,299.34
Binkley Manufacturing Co., Warrenton.	Manufacturing metal products	12-31-1945	28,335.57	22,717.43	6,882.23	4,570.69	2,549.95
Alex Carafol, Inc., 1307 Washington Ave., St. Louis.	Dress manufacturer	1-31-1946	7,283.21	458.97	458.97	401.17	114.02
Central Hardware Co., 4200 North Union Blvd., St. Louis 15.	Retail hardware	12-31-1940	73,151.05	117,462.45	21,848.95	6,161.85	None
		12-31-1941	87,748.08	102,865.42	20,251.92	13,125.96	4,069.05
		12-31-1942	92,939.72	97,673.78	21,060.28	18,954.25	8,424.11
		12-31-1943	92,939.72	97,673.78	21,060.18	18,954.26	8,424.11
		12-31-1944	92,939.72	97,673.78	21,060.28	20,007.27	8,424.12
Columbia Motor Service Co., 1422 North 10th St., St. Louis.	Contract carrier	12-31-1941	32,076.52	92,004.88	55,440.18	27,604.32	8,557.34
		12-31-1942	41,586.85	82,894.55	49,717.05	38,575.85	17,910.72
		12-31-1943	34,511.09	89,570.31	55,646.60	45,321.37	21,506.39
		12-31-1944	35,274.43	54,029.47	54,029.47	49,520.94	21,465.20
		12-31-1945	36,211.05	53,092.85	53,092.85	50,438.20	21,729.70
Day-Brite Lighting, Inc., 5411 Bulwer Ave., St. Louis.	Display lighting fixtures	12-31-1940	20,597.82	100,753.61	24,210.00	7,620.04	None
		12-31-1941	27,818.99	122,528.33	44,731.67	39,434.45	12,224.67
		12-31-1942	31,077.10	124,676.31	44,732.37	40,258.50	19,702.25
		12-31-1943	31,318.99	44,731.67	44,731.67	1,890.54	1,113.81

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

FISCAL YEAR ENDED JUNE 30, 1949

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 Missouri—Continued</i>							
Public Loan Corporation of Sedalia, Mo., 1112 Ambassador Bldg., St. Louis.	Small loans.....	12-31-1942	\$9,232.94	\$10,758.26	\$1,031.67	\$928.50	\$278.56
		12-31-1943	9,232.94	10,758.26	1,031.67	928.51	278.55
Renard Linoleum & Rug Co., 1309 Washington Ave., St. Louis.	Wholesalers floor coverings and shades.....	12-31-1943	298,802.58	102,487.81	18,843.66	16,959.29	7,537.46
		12-31-1944	298,802.58	102,487.81	18,843.66	17,901.48	7,537.46
		12-31-1945	298,802.58	102,487.81	18,843.66	17,901.48	7,537.46
Selle Ann Shops, Inc., 1409 Washington Ave., St. Louis.	Specialty shops.....	1-31-1945	14,460.25	8,169.77	3,226.02	3,064.72	1,580.70
		1-31-1946	17,086.48	3,226.02	3,226.02	2,804.41	1,564.56
Samuels Shoe Co., 1717 North 25th St., St. Louis.	Shoe manufacturer.....	10-31-1941	45,662.80	71,841.75	2,646.52	1,555.92	None
		10-31-1942	50,026.08	110,311.92	8,328.42	7,676.91	2,879.37
		10-31-1944	51,341.25	108,509.80	6,526.30	6,442.90	2,736.80
		10-31-1945	53,441.00	106,576.33	4,593.83	5,320.25	2,240.10
Schneider's Credit Jewelers, 5945 Easton Ave., St. Louis.	Retail jewelry.....	3-15-1946	11,253.65	1,769.96	1,769.96	1,266.85	386.72
Selwyn Shoe Manufacturing Corp., Boonville.	Shoe manufacturers.....	11-30-1945	10,570.08	9,413.05	9,413.05	8,942.40	3,925.73
		11-30-1946	13,063.61	6,919.52	6,919.52	558.28	272.01
Sport Specialty Shoemakers, Inc., Chaffeeville.	do.....	10-31-1945	25,794.94	38,763.07	38,763.07	36,824.92	17,351.88
Tension Envelope Corp., of Missouri, 5001 Southwest Ave., St. Louis 10.	Manufacture of envelopes.....	12-31-1944	16,065.29	2,576.97	2,576.97	2,448.92	1,365.80
		12-31-1945	16,832.37	2,576.97	2,576.97	2,448.12	1,365.80
Trimfoot Co., Farmington.	Manufacture of foot appliances and infant shoes.....	12-31-1945	28,028.19	8,217.22	8,217.22	8,397.31	4,624.83
Velvet Freeze, Inc., 3230 Gravois Ave., St. Louis.	Manufacturers of ice cream.....	12-31-1942	93,231.66	63,139.92	29,718.47	26,746.62	11,887.36
		12-31-1943	89,857.69	63,139.92	29,718.47	26,746.62	11,887.40
Wetterau Grocer Co. of Missouri, 2d and Monroe Sts., St. Louis.	Wholesale grocer.....	12-31-1945	20,201.17	4,082.39	4,082.39	1,615.46	901.25
<i>6th District of Missouri</i>							
American Asphalt Roof Corp., 7514 East 15th St., Kansas City.	Manufacturer of asphalt products.....	12-31-1945	93,779.78	52,998.45	52,998.45	50,348.53	21,199.39
Beard and Gabelman, Inc., 2610 Grand Ave., Kansas City.	Retail women's wear shops.....	7-31-1945 ¹	45,407.21	None	None	4,115.31	1,732.76
		7-31-1946	34,781.07	16,802.31	10,879.96	2,363.46	39.62
George A. Breon & Co., 2000 Baltimore Ave., Kansas City.	Pharmaceutical manufacturers.....	12-31-1941	50,931.77	87,662.29	17,368.23	8,701.02	2,697.31
		1-1-1942	50,931.77	87,662.29	19,368.23	11,605.03	5,164.85
		to					
		8-31-1942					
		8-31-1943	50,931.77	111,763.80	19,368.23	17,431.41	7,747.30
		8-31-1944	50,931.77	124,500.59	19,368.23	18,077.02	7,747.29
		8-31-1945	50,931.77	124,500.59	19,368.23	18,399.81	7,747.30
Central Pontiac, Inc., 1801 McGee St., Kansas City.	Automobile sales and service.....	2-1-1941	6,541.61	8,817.64	3,447.10	1,203.41	300.84
		to					
		12-31-1941					
		12-31-1943	5,313.83	10,045.42	4,674.88	211.35	63.40
		12-31-1944	4,657.93	10,701.32	5,330.78	222.02	63.0
		12-31-1945	4,562.56	10,796.69	5,426.15	302.84	86.15
Dart Truck Co. of Missouri, 2628 Oak St., Kansas City.	Industrial locomotives.....	12-31-1940	40,412.27	57,445.35	21,653.93	6,726.67	None
		1-1-1941	49,433.92	67,983.90	36,495.93	16,698.13	5,176.40
		to					
		11-30-1941					
		11-30-1942	49,433.92	67,983.90	36,495.93	22,993.70	9,410.73
Leggett & Platt, Inc. (formerly Leggett & Platt Spring-Bed and Manufacturing Co.), 600 West Vine St., Carthage.	Manufacturer of furniture springs.....	12-31-1941	56,230.28	19,401.84	12,006.39	6,003.19	1,861.00
		12-31-1942	63,500.45	12,174.50	4,736.22	4,262.59	1,894.49
		12-31-1943	63,500.45	12,174.50	1,894.49	4,262.59	1,894.49
		12-31-1944	63,500.45	12,174.50	4,736.22	4,400.41	1,894.49
Ashe Lockhart, Inc., 800-816 Woodswether Rd., Kansas City.	Biological laboratory.....	12-31-1944	16,332.18	7,254.71	7,254.71	6,891.97	3,845.00
		12-31-1945	16,332.18	7,254.71	7,254.71	6,891.97	3,845.00
Marigold Coal Mining Co., 114 West 11th St., Kansas City.	Strip coal mining.....	11-30-1945	10,820.55	18,408.86	10,898.79	10,413.89	5,899.85
Perfection Spring & Equipment Co. (formerly Eaton Products of Missouri, Inc.), 2550 McGee Trafficway, Kansas City.	Manufacturing - servicing - merchandising auto and truck parts.....	12-31-1944	7,146.25	7,964.85	7,964.85	7,566.61	2,322.29
		12-31-1945	8,358.02	6,753.08	6,753.08	6,415.43	1,995.12
Rainbo Bread Co. of St. Joseph, 23d and Frederick Sts., St. Joseph.	Baking.....	12-31-1944	23,303.96	45,265.94	10,896.04	10,351.24	5,774.90
		12-31-1945	23,900.46	44,669.44	10,299.54	9,784.56	5,458.76
Sooner Coal Mining Co., 114 West 11th St., Kansas City.	Strip coal mining.....	11-30-1945	13,899.43	11,606.38	11,606.38	11,026.06	4,642.55
Springfield Broadcasting Co., 508 St. Louis St., Springfield.	Radio broadcasting.....	9-30-1943	11,288.40	45,711.60	4,235.24	3,810.70	1,153.98
		9-30-1944	11,288.40	45,711.60	4,235.24	3,950.24	1,303.64
		9-30-1945	11,288.40	4,235.24	4,235.24	3,927.51	1,353.89
		10-1-1945	11,288.40	4,235.24	4,235.24	721.37	891.62
		to					
		12-31-1945					
Trianon Hotel Co., Baltimore at 12th St., Kansas City.	Hotel operations.....	12-31-1945	141,939.68	12,315.95	12,315.95	11,700.14	4,926.38
Walker Publications, Inc., 600 Graphic Arts Bldg., Kansas City.	Publishing and printing.....	12-31-1940 ¹	1,386.60	9,805.82	999.34	249.83	None
		12-31-1941 ²	1,541.27	12,510.19	1,180.99	313.35	95.07
		12-31-1942 ³	1,541.27	13,346.49	1,180.99	1,062.89	318.87
		12-31-1943	1,541.27	20,844.75	1,180.99	1,062.89	318.87
H. E. Williams Products Co., 106 South Main St., Carthage.	Manufacturer of auto parts and accessories.....	12-31-1943	8,018.55	2,652.38	2,652.38	2,387.14	716.15
		12-31-1945	8,018.55	2,652.38	2,652.38	2,519.76	729.56
<i>Montana</i>							
The Montana Farmer, 121 4th St. North, Great Falls.	Publishing farm magazine.....	9-30-1944	960.00	12,895.69	8,368.25	7,844.66	2,259.43
		9-30-1945	960.00	12,895.69	8,368.25	7,949.84	2,259.43
The Montana Power Co. (Butte), c/o Ebasco Services, Inc., 2 Rector St., New York, N. Y.	Public utility.....	12-31-1942	3,231,476.10	553,167.00	478,165.91	430,349.39	191,266.40
Yellowstone Mercantile Co., Sidney.....	General merchandise.....	12-31-1945	9,490.93	1,665.38	1,665.38	1,778.31	530.07
<i>Nebraska</i>							
Albion Elevator & Lumber Co., Albion.....	Retail lumber, coal and grain.....	11-30-1942	3,799.43	4,921.20	869.75	635.88	147.63
		11-30-1943	4,186.50	4,555.59	504.14	763.18	228.96
Capitol Liquors, Inc., 903 Jackson St., Omaha.	Wholesale liquor and beer.....	4-30-1945	10,507.43	22,795.50	22,795.50	21,655.72	11,003.40
Clifton's, Inc. (formerly Fire Supply, Inc.), 416 Omaha National Bank Bldg., Omaha.	Wholesale and retail tires, tubes and recapping.....	2-29-1944	909.00	6,157.34	418.46	314.88	95.05

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>Nebraska—Continued</i>							
Crooke Drug Co., Inc., 123 West 3d St., Grand Island.	Retail drug store.....	12-31-1943	\$1,709.13	\$2,698.87	\$1,140.87	\$1,029.78	\$308.04
		12-31-1944	1,929.10	920.90	920.90	874.55	248.64
		12-31-1945	2,699.02	150.98	150.98	143.43	40.7
Fairbury Mills Co., 300 C St., Fairbury.....	Feeds and milling.....	12-31-1943	823.19	12,745.57	774.60	821.73	246.52
		1-1-1944 to 6-30-1944	1,255.85	12,312.91	341.94	188.51	53.58
Grand Island Baking Co., Grand Island.....	Bakery.....	9-30-1943	2,075.40	4,552.28	994.80	894.80	268.59
Grand Island Independent Publishing Co., 113 North Locust, Grand Island.	Publishing.....	9-30-1944	1,983.70	4,643.98	1,086.50	1,018.53	293.36
		12-31-1944	41,098.05	8,141.85	8,141.85	7,734.76	3,256.74
Hovland-Swanson Co., 1240 O St., Lincoln.....	Ladies' ready-to-wear.....	12-31-1945	41,098.05	8,141.85	8,141.85	7,734.76	3,256.76
		1-31-1944	9,080.86	15,877.54	8,876.52	8,871.81	2,784.53
Geo. H. Lee Co., Omaha.....	Poultry remedies.....	1-31-1945	10,641.10	14,317.30	7,316.28	8,233.49	3,255.92
		12-31-1946	12,988.80	11,969.60	4,968.58	6,187.79	2,475.59
		12-31-1941	17,901.21	7,900.51	5,355.93	1,926.79	597.30
T. J. O'Brien & Co., 28th and Harney Sts., Omaha.	Automobile and truck dealers.....	12-31-1942	20,670.11	11,230.52	2,587.03	2,328.33	1,259.62
		12-31-1944	20,670.11	5,131.61	2,587.03	2,457.68	1,371.13
		12-31-1945	7,918.60	66.78	66.78	1,104.53	313.93
Omaha Elevator Co., 416 Grain Exchange, Omaha.	Owns and operates a grain terminal elevator.	6-30-1942	55,417.81	61,711.94	15,960.66	4,100.67	1,271.21
		6-30-1943	57,840.19	59,289.56	13,538.28	27,818.98	12,363.99
		6-30-1944	69,644.69	47,485.06	1,733.78	3,360.27	1,453.32
		6-30-1945	65,551.68	50,578.07	4,826.79	5,275.55	2,221.39
Omaha Feeding Co., 4th and Pierce Sts., Omaha.	Garbage collection and hog feeding.....	12-31-1940	11,188.76	13,394.79	3,884.27	836.74	None
		12-31-1941	12,524.22	15,813.38	4,677.72	1,861.73	819.16
		12-31-1942	15,655.28	12,682.32	1,546.66	1,231.25	396.73
		12-31-1943	15,655.28	12,682.32	1,546.66	977.94	328.22
Frank Pilley & Sons, Inc., Omaha.....	Dairy products, poultry and eggs—manufacturer and processor.	2-28-1943	60,848.19	166,902.98	13,651.81	12,286.63	5,460.72
		12-31-1944 ¹	10,811.10	None	None	2,488.71	759.71
Regis Hotel Co., 582 Brandeis Theatre Bldg., Omaha.	Hotel, bar and cafe operation.....	12-31-1945	5,920.01	4,891.09	4,891.09	4,646.54	1,336.52
Standard Chemical Manufacturing Co., 42d and Leavenworth Sts., Omaha.	Poultry and stock remedies.....	6-30-1942	18,514.75	8,183.23	6,266.78	4,477.59	1,388.05
		6-30-1943	18,415.51	8,183.23	6,266.78	5,640.10	2,941.11
<i>Nevada</i>							
Goose Lake Box Co., 235 Ralston St., Reno....	Lumber and shoo manufacturing, sawmill and box factory.	12-31-1943	19,708.98	8,523.95	8,523.95	11,559.44	5,306.22
Las Vegas Gas Co., 202 North 2d St., Las Vegas.	Gas plant.....	12-31-1944	21,825.94	6,496.99	6,496.99	6,086.64	3,823.84
		12-31-1945	4,637.21	595.93	595.93	506.15	160.91
Sanford Tractor & Equipment Co., 500 East 4th St., Reno.	Tractor equipment dealer.....	12-31-1943	17,119.18	26,946.81	26,946.81	22,139.52	13,572.51
		12-31-1944	17,119.18	26,946.81	26,946.81	25,599.47	13,409.03
		12-31-1945	17,119.18	26,946.81	26,946.81	25,095.24	13,540.92
<i>New Hampshire</i>							
Claremont Waste Manufacturing Co., Main St., Claremont.	Cotton flock manufacturer.....	12-31-1945	75,956.48	102,545.52	3,514.06	3,338.36	1,405.63
<i>1st District of New Jersey</i>							
Chelsea-Wheeler Coal Co., Tennessee and Baltic Aves., Atlantic City.	Retail coal yard.....	9-30-1943 ¹	2,767.21	5,981.71	2,593.00	3,939.45	1,181.83
		9-30-1944 ¹	2,767.21	5,981.71	2,593.90	633.85	193.09
General Credit Co., (formerly General Household Credit), 547 Landis Ave., Vineland.	Small loan company.....	9-30-1941	7,890.49	13,063.39	13,063.39	1,922.82	None
Kotok Bros., Harry R. Waltham, receiver, 117-119 North High St., Millville.	Wholesale and retail fruit produce.....	12-31-1944	1,586.22	2,093.01	2,093.01	2,460.54	690.31
Francis C. Stokes Co., Main St., Vincentown.	Production of canned goods and tomato seed.	6-30-1942	5,892.77	18,640.74	9,105.24	2,205.58	507.28
		6-30-1943	4,360.66	20,172.85	10,637.35	6,960.27	2,087.78
		6-30-1944	3,920.78	20,612.73	11,077.23	23,441.99	10,400.64
		6-30-1945	4,951.81	19,581.70	10,046.20	14,721.43	5,868.75
<i>5th District of New Jersey</i>							
Abelson's, Inc., 855 Broad St., Newark.	Retail installment jewelry.....	12-31-1941	23,939.26	115,513.40	15,735.36	7,867.68	2,759.01
American Leather Manufacturing Co., 9 St. Francis St., Newark.	Leather manufacturing.....	12-31-1941	6,023.69	7,588.39	5,831.77	2,041.12	469.45
		12-31-1942	7,386.17	6,832.76	5,076.14	3,135.52	940.65
		12-31-1943	8,690.07	5,568.86	3,802.24	4,344.70	1,303.40
		12-31-1944	9,035.56	5,183.37	3,426.75	3,854.31	1,144.69
		12-31-1945	9,983.22	4,235.71	2,479.09	2,597.38	787.45
		12-31-1944	63,312.63	60,105.40	9,985.94	9,486.64	3,994.37
		12-31-1945	63,312.63	60,105.40	9,985.94	9,486.64	3,994.38
American Oxygen Service Corp., 600 Essex St., Harrison.	Manufacturers of gases.....	12-31-1941	11,542.74	57,220.58	11,353.84	6,311.71	1,956.63
Atlas Foundry Co., 517 Lyons Ave., Irvington.	Manufacturer of metal castings.....	12-31-1942	13,686.99	55,076.33	9,209.59	4,791.81	3,382.66
		12-31-1943	15,410.22	53,353.40	7,486.36	6,971.94	2,941.69
		12-31-1944	15,674.11	53,089.21	7,222.47	2,993.44	1,670.03
		12-31-1945	17,619.79	51,143.53	5,276.79	5,792.30	3,181.28
		12-31-1944	78,196.92	53,739.00	53,739.00	51,627.89	21,738.77
Bengue, Inc., 2023 Kerrigan Ave., Union City.	Manufacture of drugs, etc.....	12-31-1945	78,196.92	53,739.00	53,739.00	40,976.20	17,253.13
Benzol Products Co., 215 South St., Newark...	Manufacturing chemists.....	12-31-1940	10,900.62	74,349.24	16,992.84	5,105.50	None
		12-31-1941	14,151.76	90,740.82	22,091.95	10,406.34	3,225.96
		12-31-1942	17,934.53	86,958.05	18,309.18	17,917.84	9,697.22
		12-31-1943	19,515.94	85,376.64	16,727.27	17,442.24	9,560.18
		12-31-1944	20,018.56	84,874.02	16,225.15	17,995.79	10,039.76
		12-31-1945	21,283.53	83,009.05	14,960.18	11,232.48	9,223.15
Cellulose Products Corp., 501 George St., New Brunswick.	Distributor of sanitary napkins.....	3-26-1941 to 12-31-1941	1,064.29	81,976.26	27,906.19	10,397.91	4,575.08
		12-31-1942	3,628.83	65,829.70	25,941.65	45,783.49	22,359.24
		12-31-1943	3,482.39	80,158.16	26,088.11	6,141.18	1,890.67
		11-30-1943	1,618.32	34,322.65	4,302.91	12,511.95	6,488.13
		5-31-1945	2,587.04	938.89	938.89	1,573.36	447.16
Cleveland Laboratories & Manufacturing Co., Inc., Holland Ave., Peapack.	Chemical processing and manufacturing fabric coatings.	12-31-1943	45,215.78	56,454.22	23,315.32	20,983.78	9,326.13
		12-31-1944	45,215.78	56,454.22	23,315.32	22,149.55	9,326.13
Consolidated Ice Co., Inc., 1675 Bridge St., Rahway.	Manufacturer of ice.....	5-31-1945	2,587.04	938.89	938.89	1,573.36	447.16
East Newark Realty Corp., 113 Astor St., Newark.	Real estate and collection of rents.....	12-31-1943	45,215.78	56,454.22	23,315.32	20,983.78	9,326.13
		12-31-1944	45,215.78	56,454.22	23,315.32	22,149.55	9,326.13
		12-31-1945	45,215.78	56,454.22	23,315.32	18,307.86	9,326.13

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1959

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>5th District of New Jersey—Continued</i>							
Eastwood Nealley Corp., 28 Joralemon St., Belleville.	Manufacturing of fourdrinler wire.....	12-31-1942	\$51,205.51	\$124,625.72	\$22,231.23	\$23,503.13	\$10,445.83
		12-31-1943	55,280.49	121,061.42	18,156.25	33,131.48	14,725.10
		12-31-1944	69,574.96	13,861.78	13,861.78	16,549.11	6,968.05
Electrovox Co., Inc., 31 Fulton St., Newark..	Sale and manufacture of phonograph needles.	10-31-1946	2,204.57	None	None	154.72	43.98
Federal Bronze Products Co., 305 Colt St., Irvington.	Brass foundry and bearings manufacturer.	12-31-1941	3,380.80	4,114.08	1,105.29	442.11	194.53
		12-31-1942	3,380.82	8,722.67	1,105.29	994.76	298.43
		12-31-1943	3,380.82	8,722.67	1,105.29	994.76	298.43
		12-31-1944	3,380.82	8,722.67	1,105.29	1,050.03	298.43
Galsworthy Inc., 414 Elizabeth Ave., Newark.	Wholesale wine and liquor.....	11-30-1945	110,113.12	27,377.77	27,377.77	26,008.88	10,951.10
		11-30-1946	110,113.12	27,377.77	27,377.77	930.09	930.09
Garden State Bus Lines, 1 Main Ave., Passaic.	Bus transportation.....	12-31-1942	5,808.87	26,228.49	15,794.44	16,882.18	5,581.52
		12-31-1943	5,808.87	28,469.86	15,794.44	16,289.43	5,406.40
		12-31-1944	6,385.65	37,893.08	15,217.66	17,327.14	6,741.42
		12-31-1945	2,678.00	42,602.73	18,927.31	11,739.14	3,444.97
		12-31-1946	13,820.01	4,834.22	4,834.22	4,592.42	2,279.22
C. A. Goldsmith Co., 270 Thomas St., Newark.	Aluminum and nonferrous castings and heat.	12-31-1944	38,766.19	44,847.56	4,680.03	4,983.90	2,330.37
Jabel Ring Manufacturing, 401 Mulberry St., Newark.	Jewelry manufacturers.....	12-31-1944	927.81	1,802.94	1,802.94	1,569.29	446.01
McMahon Towing, Inc., 567 Northumberland Rd., Teaneck.	Marine towing.....	12-31-1944	11,065.43	5,591.39	5,591.39	3,607.27	1,368.08
National Foil Co., Inc., 913 Newark Ave., Elizabeth.	Manufacturers of foil products.....	4-30-1946	46,382.81	67,389.43	15,744.50	14,170.05	6,297.80
New Jersey Machine Corp., 16th St. and Willow Ave., Hoboken.	Manufacturer of machinery.....	12-31-1942	46,382.81	67,389.43	15,744.50	13,179.52	6,297.80
		12-31-1943	46,382.81	67,389.43	15,744.50	14,957.28	6,297.80
		12-31-1945	2,145.04	1,117.11	1,117.11	1,061.25	301.63
New Maplecrest Laundry, Inc., 415 Madison Avenue, Plainfield.	Power laundry.....	9-30-1945	8,579.57	12,094.81	3,701.36	1,044.98	1,044.98
Radiant Lamp Corp., 300 Jelliff Ave., Newark.	Manufacturers of commercial lighting bulbs.	12-31-1944	494,363.87	178,712.29	110,322.24	132,386.69	40,923.69
Standard Dredging Corp. (New Jersey) and subsidiaries, 80 Broad St., New York, N. Y.	General contracting, dredging and harbor improvements.	12-31-1942	564,384.39	201,701.71	40,301.72	72,543.10	33,853.45
Summit Chemical Products Corp., 11 William St., Belleville.	Chemicals.....	10-31-1944	1,318.45	48,813.18	15,726.03	14,808.67	5,679.15
		10-31-1945	2,119.65	48,011.98	14,924.83	14,178.59	6,617.27
		10-31-1946	2,861.14	47,270.49	14,183.34	2,104.13	663.14
		7-31-1945	11,950.97	555,795.03	6,457.86	6,502.38	2,803.06
Terry Candy Co., Inc., 963 Newark Ave., Elizabeth.	Manufacturing candy.....	7-31-1945	8,560.23	14,346.22	3,777.79	3,588.90	2,002.23
Thul Auto Parts, Inc., 325 3d St., Plainfield...	Machine shop and auto parts.....	12-31-1944	6,968.60	1,827.85	1,827.85	90.70	55.75
John Verduin Machine Corp., 351 10th Ave., Paterson.	Manufacturer of machinery for textile industry.	11-30-1946					
<i>New Mexico</i>							
Creamland Dairies Inc., 821 North 2d St., Albuquerque.	Dairy products.....	12-31-1942	7,434.42	11,754.49	1,468.78	2,278.06	683.42
		12-31-1943	8,012.80	10,256.66	890.40	1,637.86	500.35
		12-31-1944	9,024.94	10,163.97	None	301.46	85.67
Inland Motors Inc., 707 North Broadway, Albuquerque.	Trucks and autos.....	12-31-1944	4,615.00	3,528.98	3,528.98	3,352.53	952.83
Las Cruces Coca-Cola Bottling Co., Inc., 210 West Las Cruces Ave., Las Cruces.	Manufacturer of bottles of carbonated beverages.	12-31-1943	3,235.20	7,085.05	327.30	294.57	88.38
Meadors Chevrolet Co., Inc., 301 Pile St., Clovis.	Automobile sales and service.....	5-23-1941 to 12-31-1941	3,921.75	18,733.94	5,578.25	1,238.21	284.79
		12-31-1942	5,130.55	12,525.14	6,744.45	6,601.80	1,980.54
<i>1st District of New York</i>							
Beach Russ Co., 644 Union Ave., Brooklyn..	Manufacturers of rotary pumps.....	8-31-1942	2,352.64	15,761.31	3,338.69	2,566.21	684.32
		8-31-1943	2,147.89	15,966.06	3,543.44	3,203.65	961.10
Benar Holding Corp., c/o Streg Inc., 69-31 161st St., Jamaica.	Realty.....	12-31-1943	61,608.17	5,112.12	5,112.12	1,796.80	None
		12-31-1944	61,608.17	5,112.12	5,112.12	4,856.52	2,044.85
Boston Beverage Co., Inc., 30 South 4th St., Brooklyn.	Manufacture soda water.....	12-31-1941	2,123.66	5,840.39	2,151.34	627.49	144.84
		12-31-1942	2,259.31	5,704.74	2,015.69	2,121.86	636.56
Eastern Can Co., Inc., 649 Kent Ave., Brooklyn.	Manufacturers of tin cans.....	12-31-1942	17,832.05	10,319.88	2,130.40	1,917.36	617.82
		12-31-1943	17,832.05	13,523.56	2,130.39	1,917.35	617.80
		12-31-1944	17,832.05	13,523.56	2,130.39	2,023.88	1,129.11
		12-31-1943	14,574.72	25,448.02	674.36	606.92	187.07
Ettee Tool Co., Inc., 594 Johnson Ave., Brooklyn.	Manufacturers of machine tools and attachments.	12-31-1943	36,846.23	28,782.90	4,611.24	4,150.11	2,443.6
William W. Fitzhugh, Inc., 2d Ave., Corner 49th St., Brooklyn.	Manufacturer of labels and folding boxes.	12-31-1941	60,796.52	64,402.74	20,211.48	16,212.00	5,025.72
General Felt Products, Inc., c/o Robert Newbold, Philip Newbold, John J. Pardy, trustees, 68 35th St., Brooklyn.	Manufacture and sale of paper products.	12-31-1942	73,136.38	56,778.07	7,871.62	7,084.46	8,148.65
		1-1-1944 to 2-2-1944	73,136.38	56,779.07	7,871.62	558.12	191.63
Goodwins Associated Stores, Inc., 523 Fulton St., Brooklyn.	Retail apparel.....	1-31-1941	53,087.79	73,692.09	6,575.47	1,643.87	None
		1-31-1942	63,249.86	72,029.43	8,196.72	3,688.52	1,143.41
		1-31-1943	63,249.86	79,986.39	8,196.72	7,377.05	3,278.68
Josell Manufacturing Corp., 341 39th St., Brooklyn.	Contractors—coats and suits.....	6-30-1941	1,492.69	29,484.27	21,546.90	5,522.32	3,959.94
		6-30-1942	1,274.41	36,968.41	27,739.72	10,944.21	5,971.28
		6-30-1943	1,134.09	37,109.07	27,850.04	22,821.01	4,586.16
		6-30-1944	16.00	38,227.16	28,998.13	14,986.60	10,314.86
Kings County Buick, Inc., 44 Empire Blvd., Brooklyn.	Automobile dealer.....	12-31-1944	23,744.00	20,555.37	20,555.37	19,528.81	10,334.99
		12-31-1945	23,744.53	20,554.84	0,167.16	1,212.80	None
North Shore Bus Co., Inc., Central Terminal Bldg., Flushing.	Bus transportation.....	12-31-1940	67,222.22	264,943.34	3,465.16	22,289.01	9,906.63
		12-31-1943	68,820.78	147,132.19	8,234.22	7,410.80	3,293.69
Permatex Co., Inc., 1720 Ave. Y, Brooklyn..	Manufacturers of chemical specialties.	12-31-1943	70,646.59	8,234.22	8,234.22	7,822.51	3,293.69
		12-31-1944	70,646.59	8,234.22	8,234.22	7,822.51	3,293.69
		12-31-1942	13,215.16	62,760.85	4,580.92	6,540.22	3,608.33
Pilgrim Piece Dye Works, Inc., 1 Nassau Ave., Brooklyn.	Dyeing and finishing of textiles.....	12-31-1941	35,527.11	None	None	17,923.87	7,966.17
Richmond Screw Anchor Co. Inc., 816 Liberty Ave., Brooklyn.	Manufacturer of steel form ties for concrete construction.	12-31-1941	7,099.92	None	None	814.97	211.09
Ridgewood Provisions, Inc. 151 Knickerbocker Ave., Brooklyn.	Meat products.....	12-31-1942	3,204.51	8,611.73	1,120.51	1,080.46	324.13
Seacoast Holding Corp., 834 Surf Ave., Coney Island.	Amusement.....	12-31-1943	4,303.25	7,612.99	21.77	31.11	31.11
		12-31-1944	13,657.02	24,256.00	2,831.96	861.19	204.04
Volckening, Inc., 8412 3d Ave., Brooklyn.....	Manufacturing brushes.....	12-31-1942	13,657.02	5,342.98	2,331.96	2,098.76	649.42

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>2d District of New York</i>							
Automatic Coinwrapping Machine Corp., 37 East 18th St., New York.	Manufacturing leasing machine and paper.	12-31-1945	\$9,667.12	\$1,718.45	\$1,718.45	\$1,632.53	\$491.70
Baltic Yarn Co., Inc., 40 West 17th St., New York.	Manufacturers of yarn.....	8-31-1946	4,431.17	183.04	183.04	58.12	267.20
Bisleri Co., Inc., 759 Greenwich St., New York.	Manufacturers of proprietary medicines.	12-31-1944	5,428.97	30,793.31	4,254.90	4,042.16	1,148.83
Branch Motor Express Co., 135 West 18th St., New York.	Interstate motor truck—common carrier.	12-31-1945	6,554.18	29,668.10	3,129.69	2,973.21	845.02
Commercial Stevedoring Co., Inc., 42 Broadway, New York.	Stevedoring.....	12-31-1944	16,345.48	8,339.68	8,339.68	2,197.21	1,029.41
Dalzell Towing Co., 24 State St., New York.	Agents for towboats.....	12-31-1940 ¹	6,826.11	32,184.93	4,422.74	1,105.68	None
Doall Eastern Co., Inc., 105 Lafayette St., New York.	Sales of tools, parts, attachments, and replacements for filing, sawing, etc.	12-31-1945	36,655.11	9,834.49	9,834.49	8,509.94	4,017.98
Fleming-Joffe Ltd., 10 Jacob St., New York.	Importers of leather skins.....	5-31-1945	2,639.13	12,728.91	12,728.91	6,631.08	1,884.63
Jacob A. Fortunoff, Inc., 40 Worth St., New York.	Cotton goods converters.....	12-31-1943	29,490.96	385,951.29	12,290.29	12,290.29	6,518.63
S. M. Frank & Co., Inc., 685 5th Ave., New York.	Manufacturers of pipes and smoker's articles.	12-31-1944	35,860.56	379,581.79	5,929.69	8,598.97	4,565.01
Goldschmidt Chemical Corp., 153 Waverly Pl., New York.	Chemicals—cosmetics.....	12-31-1945	39,073.51	376,368.84	2,716.74	5,005.87	2,560.02
Griffin, Campbell, Hayes, Walsh, Inc., 50 East 21st St., New York.	Dealers in book binders' supplies.....	8-31-1946	6,910.46	1,080.11	1,080.11	373.51	6.18
Haverhill Bradford Corp., 739 Broadway, New York.	Hat bodies.....	12-31-1941	103,645.70	202,915.50	19,553.83	12,590.91	3,903.17
Linker Machines, Inc., 39 Division St., Newark, N. J.	Manufacturing sausage linking machines.	12-31-1942	103,645.70	202,915.50	19,553.83	17,598.45	7,821.53
E. Mattes & Son, Inc., 43 East 12th St., New York.	Manufacturer and jobber of hat, cap, and millinery trimmings.	12-31-1943	99,580.71	144,460.04	23,618.82	16,116.48	9,447.53
The Frederick Page Contracting Co., 45 East 17th St., New York.	Boiler setters.....	4-30-1945	9,909.48	8,041.54	8,041.54	7,639.47	3,038.48
Rum & Maple Tobacco Corp., 100 East 16th St., New York.	Distributors of own brands smoking tobacco and cigarettes.	4-30-1946	11,346.66	6,604.36	6,604.36	4,211.57	1,761.05
Gilman B. Smith Co., Inc., 915 Broadway, New York.	Manufacturers of notions.....	12-31-1944	33,724.27	11,334.16	6,011.74	5,709.16	3,174.66
M. G. R. Co., Inc., 171 Reade St., New York.	Fruit and produce commission merchants.	12-31-1945	27,617.40	6,011.74	6,011.74	5,711.15	2,298.67
Martin H. Smith Co., 150 Lafayette St., New York.	Manufacturers (medicines).....	6-30-1944	13,377.52	51,158.83	18,133.98	15,806.66	8,602.03
Strauss Fasteners, Inc., 154 West 14th St., New York.	Manufacturer of metal slide fasteners..	6-30-1945	14,841.24	49,895.11	16,670.26	10,696.39	8,797.14
Transkrit Corp., 704 Broadway, New York.	Spot carbonizing.....	12-31-1945	6,403.10	23,505.66	22,010.22	20,909.71	9,530.22
M. H. Treadwell Co., 140 Cedar St., New York.	Merchandising engineers and contractors.	12-31-1942 ¹	4,675.06	101,991.94	2,606.80	722.99	722.99
Artists Booking Bureau, Inc., 1501 Broadway, New York.	Booking agency.....	12-31-1943	3,844.74	5,181.33	2,805.26	3,516.46	1,054.94
Cannew, Inc., c/o Harold S. Eskin, 17 East 42d St., New York.	Motion picture theater.....	12-31-1943	7,260.67	9,205.22	9,205.22	7,283.15	2,192.01
Checkmaster Plan, Inc., 270 Madison Ave., New York.	Promotion of banking systems and forms.	12-31-1944	7,444.78	9,205.22	9,205.22	8,744.96	2,014.41
The Durham Co., Inc., 17 West 60th St., New York.	Distributors of automotive electric parts.	12-31-1945	7,444.78	9,205.22	9,205.22	8,744.96	3,014.41
Frost-White Paper Mills, Inc., 303 5th Ave., New York.	Paper mill.....	12-31-1941	4,654.90	74,437.07	11,020.10	4,214.08	1,854.20
Future Fashions, Inc., 1370 Broadway, New York.	Manufacturer of dresses.....	12-31-1942	4,520.42	74,571.55	11,154.58	9,603.43	3,025.24
Glamor Shops Inc., 519 8th Ave., New York.	Chain of ladies ready-to-wear stores....	12-31-1943	4,520.42	53,927.00	11,154.58	9,330.80	3,025.24
Peggie Hale, Inc., 320 West 40th St., New York.	Retail.....	12-31-1945	4,369.33	1,596.77	1,596.77	1,516.92	431.13
Theodore Havelind & Co. Inc., 26 West 23d St., New York.	Wholesale dealers in china ware.....	12-31-1945	74,597.49	15,696.95	15,696.95	14,912.11	6,278.79
Howe Folding Furniture, Inc., 1 Park Ave., New York.	Wholesale trading—furniture.....	12-31-1940 ¹	969.37	16,182.89	15,285.35	10,700.89	None
Josell Suits, Inc. (in dissolution), 512 7th Ave., New York.	Manufacturer of ladies suits.....	3-31-1946	24,896.82	17,763.46	17,763.46	10,014.01	4,208.47
Lycium Operating Corp., 149 West 45th St., New York.	Theater operation.....	12-31-1943 ¹	161,500	None	None	16,903.90	7,512.85
National Modes Holding Corp., 130 West 31st St., New York.	Buying service.....	12-31-1942	11,374.31	2,897.62	2,897.62	2,607.85	782.36
New England Woven Label Co., Inc., 3 West 29th St., New York.	Manufacturing woven fabric labels.....	12-31-1943	11,374.31	2,897.62	2,897.62	2,607.85	782.36
The New Yorker Magazine, Inc. (formerly the F-R Publishing Corp.), 25 West 43d St., New York.	Magazine publishing.....	12-31-1943	4,300.46	1,417.00	1,417.00	1,275.30	382.89
Parke-Bernet Galleries, Inc., 30 East 57th St., New York.	Public sales of art and literary properties.	12-31-1945	4,200.45	1,417.01	1,417.01	938.80	266.81
Pedigree Fabrics, Inc., 461 Fourth Ave., New York.	Converting of rayons.....	12-31-1942	3,798.51	21,851.49	916.64	824.97	247.50
Periodical House, Inc., 23 West 47th St., New York.	Magazine publisher.....	12-31-1943	3,798.51	21,851.49	916.64	1,649.95	494.99
			21,761.51	49,732.25	6,903.02	870.80	247.48
			25,816.62	45,703.27	7,630.46	378.90	None
			25,767.10	49,341.65	7,592.02	6,807.42	4,044.14
			8,909.79	31,066.95	7,796.64	6,808.36	4,008.19
			8,702.15	29,274.59	5,974.28	6,089.97	2,096.99
			10,055.77	27,920.97	4,620.66	5,376.85	1,613.04
			11,597.90	66,352.11	6,640.34	4,389.63	1,339.99
			11,646.12	70,394.13	6,640.34	2,324.12	1,022.60
			11,646.12	70,394.13	6,640.34	5,976.31	1,858.63
			11,646.12	70,394.13	6,640.34	11,952.62	6,811.22
			2,465.42	14,301.77	6,815.18	6,308.33	2,714.45
			3,908.95	7,876.86	6,138.32	1,304.24	317.57
			25,011.85	68,986.23	21,175.79	5,524.49	1,657.35
						113.88	None
			42,546.69	6,401.10	6,401.10	6,081.05	2,560.44
			47,988.60	959.19	959.19	911.23	383.68
			7,918.17	34,831.83	6,432.00	5,788.82	1,736.64
			9,836.00	29,101.99	29,101.99	7,588.28	None
			1,515.84	32,194.13	9,022.65	18,547.38	6,086.47
			1,347.63	7,681.45	1,124.36	1,011.93	303.58
			1,774.27	7,254.80	697.72	645.29	188.31
			3,848.66	2,862.42	2,862.42	2,459.50	737.84
			4,273.45	2,437.63	2,437.63	2,315.75	658.16
			370,379.47	153,988.61	5,775.75	54,451.97	24,200.87
			7,810.03	28,289.97	28,289.97	23,186.18	13,224.29
			26,704.46	143,593.17	5,684.62	171.16	None
			32,968.47	128,814.28	23,089.53	13,853.72	4,294.66
			2,356.88	33,118.43	15,565.82	12,764.56	4,261.22
			2,648.45	33,245.44	15,692.83	5,040.25	4,303.85

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

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>5d District of New York—Continued</i>							
Post Pictures Corp., 115 West 45th St., New York.	Distribution of motion pictures.....	12-31-1943 12-31-1944 12-31-1945	\$1,447.41 1,975.12 3,642.71	\$7,273.59 6,745.88 5,078.29	\$2,349.84 1,822.13 383.77	\$2,114.85 1,731.02 383.77	\$634.46 491.98 109.07
Albert Ramond & Associates, Inc. (New York), transferor (formerly the Bedaux Co., Inc.). Albert Ramond & Associates, Inc., (Delaware), transferee, Chrysler Bldg., New York.	Rendering engineering service.....	12-31-1942 12-31-1943 12-31-1944	17,642.08 17,642.08 17,642.08	39,357.92 39,357.92 39,357.92	10,037.45 10,037.45 10,037.45	1,847.17 11,720.24 9,535.57	295.19 6,336.02 5,319.85
Roseline Fabrics, Inc., 1410 Broadway, New York.	Textile converters.....	11-30-1943 11-30-1945	9,808.46 12,255.80	3,326.96 879.62	3,326.96 879.62	2,994.27 835.64	808.28 255.00
Saunders Realty Corp., 1270 6th Ave., New York.	Operating motion picture theater.....	12-31-1943 12-31-1944	13,069.20 12,593.96	11,655.85 10,993.20	9,370.92 9,370.92	8,433.83 8,902.37	3,264.67 4,389.13
Tissue Brands Inc., c/o Sidney Singer, 1440 Broadway, New York.	Selling agents.....	12-31-1941	7,433.94	14,273.31	8,691.36	350.98	80.71
Trans-Lux Washington Corp., 1270 6th Ave., New York.	Operating motion picture theater and real estate operations.	12-31-1942 12-31-1943 12-31-1944	19,796.46 52,417.63 54,170.38	13,027.23 None None	10,824.75 None None	9,742.27 5,066.51 1,897.21	5,688.27 2,983.61 1,897.21
Transportation Displays, Inc., 9 Rockefeller Plaza, New York.	Advertising.....	12-31-1941 12-31-1942 12-31-1943 12-31-1945	1,173.54 1,693.47 1,825.38 2,483.53	10,119.85 3,969.73 11,133.13 11,001.22	4,490.65 3,969.73 3,837.82 3,179.67	1,173.38 3,785.23 3,454.03 2,907.24	269.89 1,135.56 1,036.21 858.51
Uptown Chevrolet Co., 1775 Broadway, New York.	Automotive.....	12-31-1943	6,930.36	702.29	702.29	632.06	189.62
Waybro Theatre Corp., 1555 Broadway, New York.	Motion pictures.....	11-30-1941 11-30-1942 11-30-1943 11-30-1944	2,956.86 2,946.69 3,270.16 3,620.00	23,643.14 23,653.31 22,529.84 22,780.00	8,120.26 10,213.78 9,890.31 9,540.47	1,444.58 7,305.27 9,138.94 226.12	None 2,581.37 2,741.68 67.83
<i>14th District of New York</i>							
Albany Corrugated Container Corp., 481 South Saratoga St., Cohoes.	Manufacturers corrugated shipping containers and products.	12-31-1944	15,391.83	7,889.48	7,889.48	7,495.01	4,181.43
C. J. Drislane Co., Inc., 28 Main St., Ossining.	Wholesale frosted foods, general foods..	12-31-1941 12-31-1942 12-31-1943 12-31-1941	4,348.53 7,003.61 8,362.89 2,158.90	18,537.47 15,882.39 14,523.11 16,063.22	7,529.31 4,874.23 3,514.95 2,424.30	3,185.07 6,910.13 6,050.43 848.50	773.20 2,073.03 1,815.13 204.98
General Gummed Products, Inc., 126-15 89th Ave., Richmond Hill.	Manufacturer of gummed cloth tape..	12-31-1941	2,158.90	16,063.22	2,424.30	848.50	204.98
Hoosick Engineering Co., Inc., 12 River St., Hoosick Falls.	Plastics—automobile parts.....	12-31-1943	2,886.55	44,613.45	5,093.45	4,584.11	1,375.23
Noesting Pin-Ticket Co., Inc., 728 East 136th St., New York.	Manufacturer of wire paper clips—wire formations.	12-31-1945	57,322.07	2,301.04	2,301.04	2,185.98	920.42
<i>21st District of New York</i>							
Auburn Dry Goods Corp., 141 Genesee St., Auburn.	Department store.....	1-31-1945	8,700.99	2,584.39	2,584.39	2,455.17	725.29
Knowlton Bros., 213 Factory St., Watertown..	Paper manufacturers.....	6-30-1941 6-30-1942	28,995.26 33,962.01	4,591.01 5,754.28	1,213.54 1,106.99	303.38 553.60	None 171.68
New Process Gear Corp., 500 Plum St., Syracuse.	Automotive gear manufacturer.....	12-31-1940 12-31-1941 12-31-1942	216,868.18 245,184.61 281,058.73	169,819.36 290,662.42 376,359.77	71,114.32 144,428.65 108,544.43	28,445.73 86,057.13 97,089.99	None 26,863.70 43,417.77
Oswego Falls Corp., 314 South 1st St., Fulton.	Manufacturers of paper products.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	480,892.12 456,591.60 472,023.15 463,373.24 464,462.63	565,968.98 569,969.50 554,837.95 563,487.86 562,398.47	109,107.88 113,108.40 89,087.46 97,737.37 97,737.37	61,316.39 101,797.56 80,178.71 92,850.50 92,850.50	19,008.29 45,243.36 35,634.99 39,094.95 39,094.95
Syracuse Buick Co. Inc., 375 West Onandaga St., Syracuse.	Automobile sales and service.....	12-31-1944	3,410.38	7,560.29	6,069.52	6,375.22	1,812.31
<i>88th District of New York</i>							
Arcade Machine Corp., 430 Main St., Arcade..	Machine shop.....	12-31-1942	147.74	23,019.25	802.26	722.04	216.61
Battenfeld Grease & Oil Corp., Erie Ave., North Tonawanda.	Manufacturers of lubricants.....	12-31-1941 12-31-1942	1,229.64 2,359.20	13,021.00 12,640.80	4,314.56 3,185.00	1,513.74 2,986.64	348.15 895.90
Buffalo Merchandise Warehouses, Inc., 1200 Niagara St., Buffalo.	Storage and freight handling, etc.....	12-31-1940 12-31-1941	240.69 1,316.72	75,759.31 74,683.28	1,548.40 678.28	312.59 266.67	None 61.33
Distillation Products Inc., 755 Ridge Rd. West, Rochester.	Chemicals and allied products.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944	37,822.87 59,300.83 157,773.11 193,007.47 223,543.35	98,118.20 262,516.06 261,701.04 159,303.49 128,867.61	49,844.01 123,061.84 103,755.84 98,113.66 67,677.78	10,793.70 31,357.34 134,340.09 88,302.30 66,767.93	None 9,720.78 89,706.71 39,245.46 28,112.81
Ebenezer Oil Co., Inc., Ebenezer Bldg., Wellsville.	Crude oil production.....	10-31-1945	96,307.61	6,579.76	6,579.76	6,250.77	2,631.91
Eclipse Metal Manufacturing Corp., Main St., Eden.	Metal stampings.....	11-1-1942 to 8-31-1943	352.60	13,897.31	1,547.31	1,159.85	336.27
F. S. Elam Shoe Co., Inc., 1500 Clinton Ave. North, Rochester.	Shoe manufacture.....	8-31-1944 10-31-1945	782.08 9,063.31	13,467.62 None	1,117.92 None	1,213.09 177.12	350.93 50.35
Ernst Iron Works, Inc., 75 Lathrop St., Buffalo.	Warehousing steel, etc.....	1-31-1946	32,549.29	6,758.28	6,758.28	4,473.74	3,277.69
Franklin Daystrom Associates, Inc. (formerly Daystrom Corp.), Franklin St., Olean.	Manufacturing metal and plastics products.	12-31-1944	87,299.21	102,810.66	102,810.66	97,670.13	41,124.27
Frontier Linen Supply, Inc., 45 Oak St., Buffalo.	Linen supply service.....	12-31-1944 12-31-1945	17,163.49 17,403.49	951.71 951.71	951.71 951.71	904.12 904.12	504.40 504.40
Louis Restaurant, Inc., 103-107 Falls St., Niagara Falls.	Restaurant.....	12-31-1943	5,113.33	16,526.16	1,644.02	1,479.62	443.89
Mixing Equipment Co. Inc., 1024 Garson Ave., Rochester.	Manufacturers of mixing equipment..	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	82,449.99 43,553.36 45,137.38 45,137.39 45,137.39 45,137.39	125,261.43 114,158.06 112,574.04 112,574.03 112,574.03 112,574.03	6,968.76 11,422.54 10,838.52 10,838.51 10,838.51 10,838.51	2,099.62 6,211.27 9,764.67 9,764.65 10,296.68 10,296.59	None 1,925.48 4,335.41 4,335.41 4,335.44 4,335.41
National Grinding Wheel Co., Inc., Erie Ave. and Walck Rd., North Tonawanda.	Manufacture of abrasives.....	12-31-1941	153,117.70	152,790.25	468.85	1,045.00	468.85
National Manufacturing Corp., 153 Fillmore Ave., Tonawanda.	Manufacture of roofing, paint, etc.....	12-31-1945	26,857.13	14,104.40	14,104.40	8,502.76	4,743.64

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before allowance of relief	Increase in the amount of excess profits credit claimed by taxpayer	Increase in the amount of excess profits credit allowed	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722
<i>28th District of New York—Continued</i>							
Original Laminated Patentbarrel Co., Inc., c/o N. H. Rodbart, 342 Madison Ave., New York. (Formerly Hardpan Rd, Angola.)	Barrel manufacturer.....	9-30-1943	\$4,817.82	\$15,771.24	\$2,307.18	\$8,101.86	\$2,430.56
Union-National, Inc., 226 Crecent St., Jamestown.	Manufacture of furniture.....	4-30-1946	18,313.77	1,307.88	2,590.17	1,651.66	921.44
The Wittemann Co., Inc., 242 Elk St., Buffalo.	Manufacture of brewery equipment....	12-31-1944	8,896.60	13,297.08	2,783.70	2,627.84	785.21
Wright & Kremers Inc., Pine and Main Sts., Niagara Falls.	General contractors, architects and engineers.	12-31-1942 12-31-1945	8,861.51 10,917.61	20,839.16 4,488.31	6,544.41 4,488.31	15,313.29 7,119.39	6,511.3 4,035.99
<i>North Carolina</i>							
Burlington Coca-Cola Bottling Co., Burlington.	Bottlers of coca-cola.....	11-30-1941 ² 11-30-1942	60,858.16 73,396.26	4,794.47 5,982.03	4,600.42 3,975.26	1,345.07 2,307.83	None 917.05
Caldwell Cotton Mill Co., Lenoir.....	Cotton yarn manufacturers.....	1-1-1941 to 10-31-1941 10-31-1942	22,735.81 20,284.94 22,979.49	13,528.44 15,979.32 13,284.76	1,618.48 4,100.25 1,414.80	1,393.05 2,091.58 1,273.12	431.84 1,153.69 749.84
Carolina Delivery Service Co., Inc., 301 South Peplar St., Charlotte.	Interstate motor vehicle express.....	10-31-1944 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	28,812.98 13,861.44 13,861.44 13,861.44 13,861.44 13,861.44	12,451.27 13,391.06 13,391.06 13,391.06 13,391.06 13,391.06	547.40 1,813.56 1,813.56 1,813.56 1,813.56 1,813.56	368.74 1,632.20 1,632.20 1,355.17 439.88 None	92.18 503.17 503.17 482.79 134.32 None
Carolina Insulating Yarn Co., Winston-Salem.	Manufacturing insulating yarn.....	5-31-1941 5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	680.00 2,680.41 5,571.11 5,773.69 6,981.71 8,265.72	53,694.64 61,200.08 58,309.38 58,106.80 56,898.78 55,614.77	9,991.68 9,645.67 6,754.97 6,552.39 5,344.37 4,060.36	2,280.67 4,270.82 6,079.57 6,033.22 5,165.43 2,319.18	None 1,879.16 1,823.84 1,788.47 1,614.60 686.41
Century Hosiery Corp., P. O. Box 820, Burlington.	Hosiery manufacturer.....	11-30-1941 11-30-1942 11-30-1943	9,694.81 14,468.02 16,415.17	39,070.28 41,089.63 57,527.75	7,133.72 6,190.04 5,945.53	2,023.97 4,036.65 5,449.74	None 133.48 2,322.73
Contentnea Guano Co., Wilson.....	Fertilizer manufacturing.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	10,424.00 12,035.35 12,862.91 13,893.87 14,228.91 15,810.44	22,826.00 21,214.65 20,387.09 25,005.80 25,570.76 23,989.23	6,784.62 11,011.63 10,184.07 9,153.11 8,818.07 7,236.54	1,892.29 2,692.05 3,919.78 10,619.88 9,240.71 7,738.27	None 673.01 1,292.12 4,529.48 4,752.13 4,293.49
Fogle Furniture Co., Vargrave St., Winston-Salem.	Furniture manufacturing.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	15,029.51 15,074.80 14,138.80 13,538.25 13,873.04 14,766.08	8,413.64 36,135.90 37,071.90 25,419.35 25,084.56 24,190.92	239.41 2,352.98 3,288.98 3,889.53 3,554.74 2,661.10	362.17 1,243.21 3,206.06 3,500.58 3,051.13 2,528.04	None 385.40 1,015.93 1,100.05 1,431.75 1,354.99
Francis-Louise Full Fashion Mills, Inc., Valdeese.	Manufacturer of ladies' full-fashioned hosiery.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	9,519.26 9,826.47 10,597.29 11,241.00	20,754.06 20,427.28 19,658.50 9,020.75	3,345.74 3,018.95 2,250.78 1,612.43	5,693.32 2,771.30 2,138.24 1,531.81	1,171.71 831.89 652.72 467.61
Hugh Grey Hosiery Co., 266 Ann St., Concord.	Hosiery manufacturers.....	12-31-1944 12-31-1945	112,409.48 112,409.48	78,765.60 78,765.60	4,631.09 4,631.09	4,399.52 4,399.53	1,853.23 1,852.44
Henry River Mills Co., Henry River.....	Cotton mills.....	3-31-1942 3-31-1943 3-31-1944 3-31-1945	26,218.76 26,218.76 26,218.76 26,218.76	25,898.24 25,898.24 25,898.24 25,898.24	6,896.43 6,898.43 6,896.43 6,896.43	3,103.40 6,206.79 9,126.08 6,551.61	962.05 3,655.10 5,301.04 3,655.11
Hudson Belk Co., c/o E. A. Anderson, Belk Stores, 111-119 East Trade St., Charlotte.	Retail department store.....	12-31-1941 13-31-1942 12-31-1943 12-31-1944 12-31-1945	59,485.32 59,485.32 59,485.32 59,453.24 59,453.24	39,354.21 54,124.34 46,666.02 46,699.00 46,699.00	7,966.34 7,966.34 7,966.34 7,998.42 7,998.42	3,186.53 7,169.70 5,895.09 3,199.37 3,199.37	987.83 3,186.64 3,186.54 3,199.37 2,953.11
Knit Products Corp., Belmont.....	Hosiery mill.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	62,529.06 62,529.06 62,529.06 62,529.06 62,529.06	106,479.44 106,552.94 106,552.94 27,566.71 27,570.11	9,901.55 9,901.55 9,901.55 9,900.55 9,904.95	9,500.54 8,911.40 8,911.39 9,406.48 9,409.70	2,953.11 3,960.63 3,960.63 3,966.63 3,961.98
National Food Stores, Inc., High Point.....	Retail groceries.....	8-31-1942 8-31-1943 8-31-1944 8-31-1945 8-31-1946	17,394.94 17,702.89 17,702.89 17,702.89 17,702.89	11,168.79 11,168.79 14,056.66 14,056.66 14,056.66	3,867.24 3,867.24 3,867.24 3,867.24 3,867.24	1,714.83 3,480.52 3,609.43 3,673.88 1,227.97	736.36 1,498.33 1,865.86 2,049.63 685.08
North Carolina Products Corp., Pershing Rd., Raleigh.	Concrete pipe.....	6-30-1941 6-30-1942 6-30-1943	11,773.99 13,362.97 13,362.97	43,778.51 42,189.63 42,189.63	5,458.03 7,054.30 7,054.30	1,364.51 3,174.43 9,967.05	None 984.07 4,243.86
Piedmont Mop Co., 1728 Dowd Rd., Charlotte.	Manufacturers of mops and yarn.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	1,120.09 1,755.81 1,990.88 1,971.28 2,793.10	25,572.93 24,937.21 24,702.14 3,649.84 626.90	2,299.91 1,664.19 1,429.12 1,448.72 626.90	804.97 1,497.77 1,254.71 1,376.28 595.55	185.15 449.33 373.71 391.15 169.26
Pilot Full Fashion Mills, Inc., Valdeese.....	Hosiery mill.....	6-30-1942 6-30-1943 6-30-1944 6-30-1945	199,718.17 215,637.38 214,754.87 214,682.19	202,556.82 184,947.74 184,947.74 184,947.74	31,748.64 14,139.56 14,139.56 14,139.56	34,387.48 10,978.16 13,077.17 13,423.59	10,690.11 5,655.83 5,655.81 5,655.82
Power Farming Co., Inc., 1000 West Palmer St., Charlotte. Mailing address, c/o Universal Tractor & Equipment Co., 1519 Summit Ave., Richmond, Va.	Tractors and equipment.....	6-30-1946 12-31-1944 12-31-1945	203,550.34 6,682.89 6,682.89	184,947.74 4,317.11 4,317.11	14,139.56 4,317.11 4,317.11	6,771.49 3,627.63 4,101.25	2,851.15 1,185.02 1,185.02
Proctor Chemical Co., Inc., Salisbury.....	Jobbers and manufacturers of textile chemicals.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	3,206.63 3,705.56 3,705.58 3,705.56 4,262.72 5,192.26	22,589.23 26,241.85 27,133.95 27,130.39 26,573.22 25,643.69	4,393.09 9,024.80 13,447.74 13,447.74 12,890.58 11,961.04	175.93 3,158.68 12,102.97 12,102.96 12,246.05 11,302.98	None 803.35 3,673.95 3,673.95 4,140.32 3,889.43

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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 of 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>							
Randolph Underwear Co., Inc., transferor, Burlington Mills, Inc., transferee, 301 North Eugene St., Greensboro.	Manufacturing women's underwear	12-31-1940 1-1-1941	\$9,742.41	\$70,238.59	\$7,339.83	\$1,834.95	None
		to					
		9-30-1941	11,428.94	24,785.64	8,263.35	2,454.26	\$1,079.88
		9-30-1942	11,428.94	24,785.64	8,263.35	4,315.18	1,342.46
		9-30-1943	17,078.72	18,185.85	2,553.57	3,019.52	972.96
Rocky Mount Cord Co., Inc., transferor, Mr. Hyman L. Battle et al. transferees, Rocky Mount.	Braided cord	12-31-1940 12-31-1941	4,919.76 6,558.36	26,238.81 32,889.70	1,273.24 1,235.53	137.99 432.44	None 108.10
		to					
		4-30-1942	6,558.36	32,901.64	1,235.53	622.82	186.85
Rose's 5, 10 & 25 cent Stores, Inc., Henderson S. & W. Cafeteria of Raleigh, Inc., 116 West Trade St., Charlotte.	Retail stores	12-31-1945	356,781.66	56,638.37	56,638.37	53,806.45	22,655.32
	Restaurant	12-31-1942 ¹	9,510.14	10,853.44	1,414.86	1,273.38	382.02
		12-31-1943	9,510.14	14,688.98	7,589.86	6,530.87	2,091.27
Seven Point Hosiery Inc., Burlington	Wholesale hosiery distributors	12-31-1941 12-31-1942	2,248.22 2,847.06	9,520.46 8,921.62	2,384.66 1,785.82	938.76 1,814.23	2,091.27 544.27
		12-31-1943	2,885.95	8,882.73	1,746.93	1,590.23	477.07
		12-31-1944	3,256.95	8,511.73	1,375.93	1,307.14	371.50
Tower Hosiery Mills, Inc., Burlington	Hosiery manufacturing	11-30-1943 11-30-1944	78,885.35 78,885.35	7,260.55 7,260.55	7,260.55 7,260.55	6,534.49 555.64	2,904.22 None
		11-30-1945	78,885.35	7,260.55	7,260.55	6,897.52	2,904.52
WPTF Radio Co., Raleigh	Radio broadcasting	12-31-1941 ² 12-31-1942 ³	21,651.83 23,714.26	74,995.60 72,933.17	32,032.57 50,603.75	13,700.81 45,543.38	4,247.25 23,002.66
Waldensian Hosiery Mills, Inc., Valdesee	Hosiery mill	12-31-1941 12-31-1942 12-31-1943 12-31-1944	64,512.42 70,996.07 70,996.07 75,954.63	114,280.43 107,796.78 107,796.78 102,838.22	6,126.47 6,139.07 6,139.07 1,180.51	6,313.24 5,525.17 5,525.17 1,547.01	1,957.11 2,455.63 2,455.63 651.38
<i>First District of Ohio</i>							
Adler & Childs, Inc., Main and Fourth Sts., Dayton.	Department store	1-31-1941	38,956.99	21,035.07	7,093.67	2,128.10	None
Amsco Products Co., 4619 Reading Rd., Cincinnati.	Wholesale chemicals and solvents	12-31-1943 12-31-1944 12-31-1945	7,152.69 8,686.69 10,395.21	7,700.16 6,166.16 2,057.64	7,700.16 6,166.16 4,457.64	2,602.05 5,857.85 4,234.76	2,079.04 1,761.92 1,292.72
Barq Bottling Co., Inc., 520 East 5th St., Cincinnati.	Manufacturers of nonalcoholic beverages.	12-31-1942 12-31-1943 12-31-1944	5,573.88 5,694.87 5,694.87	11,969.88 12,568.89 12,568.89	5,050.40 5,050.40 5,050.40	4,545.46 4,902.79 4,797.88	1,363.61 1,470.83 1,378.51
The Wm. Brenner Furniture Corp., 318 West 3d St., Cincinnati.	Manufacturers of upholstered furniture.	12-31-1941 12-31-1942 12-31-1943	3,735.89 4,271.00 4,845.75	36,915.56 36,380.45 35,805.70	427.01 4,054.80 3,480.05	306.61 3,971.49 3,528.83	70.51 1,191.45 1,058.65
The Ferro Concrete Construction Co., 203 West 3d St., Cincinnati.	Construction	12-31-1942 ¹ 12-31-1943 12-31-1944 12-31-1945	87,230.43 50,545.08 46,340.26 57,316.18	None 36,685.35 40,890.17 29,914.25	None 36,685.35 40,890.17 29,914.25	19,416.29 36,888.26 8,850.69 14,863.67	6,629.46 16,381.45 3,726.61 6,258.39
The Gallaher Drug Company, 301 East 1st St., Dayton.	Retail drugs	6-30-1941 6-30-1942 6-30-1943 6-30-1944	140,731.83 169,759.95 168,556.11 168,556.11	39,810.92 37,568.05 38,721.89 38,771.89	7,165.79 12,471.41 13,675.75 13,675.75	2,131.73 6,859.27 12,307.73 8,907.58	None 2,126.38 5,470.10 5,470.09
Gifts, Inc., 1211 Keith Bldg., Cincinnati	Motion picture theater	12-31-1945	19,863.64	28,474.62	9,407.54	8,937.16	5,174.20
Marcy's Jewelry Store, Inc., 20 West 4th St., Dayton.	Retail jewelry	12-31-1945	3,790.93	756.29	756.29	718.48	204.20
Pease Woodwork Co. Inc., Blue Rock and Turrill Sts., Cincinnati.	Mail order, millwork and manufacturers of prefabricated houses.	12-31-1940 ² 12-31-1941 ³ 12-31-1942 ⁴	65,336.14 80,527.99 80,527.99	112,851.21 139,236.49 139,236.49	24,039.86 31,572.01 31,572.01	8,338.32 15,786.00 28,414.80	None 4,893.66 12,638.80
Radio Voice of Springfield, Inc., 117 West High St., Springfield.	Radio broadcasting	12-31-1943 12-31-1944 12-31-1945	1,072.22 1,845.54 2,920.72	27,889.86 27,116.54 26,041.36	3,630.28 2,856.96 1,781.78	3,267.25 2,714.12 1,615.13	980.17 771.39 498.37
The Martin Rosenberger Wall Paper Co., 31 East 4th St., Cincinnati.	Retail wall paper stores	12-31-1944 12-31-1945	29,295.27 29,295.27	9,943.12 9,943.12	3,964.10 3,964.10	3,765.90 3,765.89	2,160.97 2,119.97
The Western States Machine Co., 1798 Fairgrove Ave., Hamilton.	Manufacturing sugar processing machinery and equipment (centrifugals).	12-31-1942 12-31-1943 12-31-1944 12-31-1945	33,397.26 33,633.63 33,716.11 33,830.26	111,887.19 111,728.74 111,649.72 15,909.01	16,164.05 16,004.80 15,064.62 15,903.01	24,542.79 14,404.32 15,166.39 15,113.56	12,416.26 7,879.55 7,202.75 9,510.44
<i>Tenth District of Ohio</i>							
The Bard Manufacturing Co. (formerly The Bryan Plumbing & Heating Co.) Evansport Rd., and Factory Ave., Bryan.	Manufacturers of heating and air conditioning equipment.	12-31-1940 ³	15,320.44	14,910.80	5,070.47	1,421.71	None
Bersted Manufacturing Co., Hissong Ave., Fostoria.	Manufacturer of electrical appliances	12-31-1945	37,396.19	8,127.71	8,127.71	7,721.82	8,580.88
Buckeye Winery, Inc., 5405 Telegraph Rd., Toledo.	Manufacture and sale of wines	5-31-1945	10,000.76	4,081.28	4,081.23	4,923.95	1,493.02
Copeland Refrigeration Corp., Short Clinton St., Sidney.	Manufacturers of refrigeration equipment.	9-30-1944 9-30-1945	88,619.23 88,619.23	872,584.03 872,584.03	76,531.74 76,531.74	12,149.57 73,705.15	7,694.99 30,612.72
Gro-Cord Rubber Co., (formerly The Lima Cord Sole & Heel Co.), 817 North Jackson St., Lima.	Manufactured rubber soles and heels	12-31-1945	93,602.68	18,107.71	18,107.71	17,202.35	7,243.09
The Hinde & Dauch Paper Co., 407 Decatur St., Sandusky.	Corrugated paper products	12-31-1941	1,267,815.98	38,434.35	38,434.35	23,060.61	7,148.79
Lauterbach Corp., 100 West 10th St., Wilmington, Del.	Manufacture and lease of automatic molding machinery.	12-31-1944 12-31-1945	17,791.72 17,791.72	8,394.73 9,772.96	8,394.73 9,772.96	7,738.90 79.52	4,317.49 44.36
Logan County Dehydrators, Inc., West Liberty.	Dehydrating and grinding alfalfa hay	12-31-1944 12-31-1945	6,395.39 5,629.06	*2,941.04 3,499.04			

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

FISCAL YEAR ENDED JUNE 30, 1949

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 of 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
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<i>Eleventh District of Ohio</i>							
The B & T Carpet & Linoleum Co., 135 North Front St., Columbus.	Retail carpet and linoleum.....	12-31-1941 12-31-1942 12-31-1944	\$120.00 1,091.23 2,042.20	\$6,247.60 5,276.07 4,325.40	\$5,126.46 4,155.23 3,204.26	\$1,851.59 4,096.87 3,079.75	\$425.85 1,229.10 875.31
The B & T Metals Co. (formerly The B & T Floor Co.), 425 West Town St., Columbus.	Manufacture of metal trim.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	57,111.13 57,382.91 57,382.91 57,382.91	20,147.46 20,142.35 20,142.35 20,142.35	10,825.95 10,820.84 10,820.84 10,820.84	4,871.68 9,738.75 19,477.51 20,559.69	1,510.22 4,328.34 8,656.67 8,656.68
Hatton Coal Co., 16 East Broad St., Columbus.	Wholesale coal—Commission.....	12-31-1945	1,650.57	6,849.33	884.35	840.13	238.77
The Hub Trade-In Co., 137 East Main St., Columbus.	Retail furniture.....	12-31-1942	1,988.06	16,911.89	3,910.00	3,519.00	1,055.71
Kinnear Manufacturing Co., 7th and Field Sts., Columbus.	Manufacture of rolling doors.....	12-31-1941 ³ 12-31-1942 12-31-1943 12-31-1940	138,856.30 113,145.04 113,145.04 101,247.32	478,942.10 504,153.36 504,153.36 412,682.73	190,595.10 215,806.36 215,806.36 55,510.77	259,915.01 194,225.73 99,725.42 43,993.61	80,573.65 86,322.54 44,322.40 None
M & R Dietetic Laboratories, Inc., 8 East Long St., Columbus.	Milk products manufacturers.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944	126,614.10 136,316.78 30,702.98 30,702.98	387,915.95 379,028.43 15,250.49 15,250.49	59,235.90 50,348.38 4,386.46 4,386.46	29,617.95 45,313.54 3,947.82 2,209.69	9,181.57 20,139.35 10,573.29 19,573.29
The Marietta Concrete Corp., Marietta.	Farm and industrial silos and general contracting.	12-31-1942 12-31-1943	30,702.98 30,702.98	15,250.49 15,250.49	4,386.46 4,386.46	3,947.82 2,209.69	624.84 3,947.82
Anson Pickrel, Inc., 131 East Center St., Marion.	Retail men's apparel and accessories.	1-31-1943 1-31-1944 1-31-1945	1,612.42 2,000.56 2,452.61	2,920.65 2,532.51 2,080.46	2,328.20 1,940.06 1,488.01	2,209.69 1,691.11 1,496.11	662.91 507.41 425.21
The Segal Schadel Co. of Columbus, 40 South Yale Ave., Columbus.	Waste paper.....	12-31-1945	11,359.90	5,126.77	5,126.77	2,419.31	748.52
Terteling Bros., Inc., P. O. Box 192, Madisonville, Ky. (formerly Mauger Construction Co., Columbus, Ohio).	General contracting and coal mining.....	3-24-1941 to 11-30-1941 11-30-1942	9,715.56 15,012.88	92,884.44 87,587.12	11,184.44 5,887.12	5,040.05 6,845.88	1,562.41 3,245.15
The Truck-Tractor Equipment Co., 460 Neilston St., Columbus.	Distributing farm equipment and assembling industrial tractors.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1941	8,532.01 13,016.42 12,505.75 12,939.24 16,544.48 174,166.76	40,507.73 51,758.02 52,268.09 51,835.20 14,699.34 51,276.79	531.67 18,227.40 19,738.07 18,304.58 14,699.34 4,630.46	263.78 14,932.87 16,187.45 7,959.67 20,205.63 1,561.71	None 4,629.19 7,084.73 2,401.70 8,507.63 474.13
The Williams Manufacturing Co., Gallia St. and Campbell Ave., Portsmouth.	Shoe manufacturing.....	12-31-1941	174,166.76	51,276.79	4,630.46	1,561.71	474.13
<i>Eighteenth District of Ohio</i>							
The Acme Shoe Co., 1265 West 6th St., Cleveland.	Wholesale shoes.....	1-31-1944	867.04	18,132.96	82.96	67.59	20.27
The Ajax Thermostatic Controls Co., 5311 Sweeney St., Cleveland.	Manufacturers of gas control appliances.	12-31-1941 ² 12-31-1942 ² 12-31-1943 ²	1,399.06 1,399.06 1,468.81	1,607.13 14,606.95 14,537.20	1,607.13 1,607.13 1,537.38	361.84 6,845.88 1,383.65	83.22 433.93 415.09
The American Crucible Products Co., 1305 Oberlin Ave., Lorain.	Manufacture of metal bearings.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	10,889.92 12,431.18 12,432.50 10,209.36 28,461.23 28,461.23	24,974.73 50,759.11 50,757.79 43,980.93 5,850.85 5,850.85	7,611.62 9,500.42 9,499.82 2,767.57 5,850.85 5,850.85	1,902.90 4,275.19 5,009.63 3,916.79 2,057.83 5,265.77	None 1,325.32 3,167.67 2,185.15 637.90 3,100.95
Appliance Manufacturing Co., Gaskill Rd., Alliance.	Manufacture and sale of washing machines.	12-31-1941 12-31-1942	28,461.23 28,461.23	5,850.85 5,850.85	5,850.85 5,850.85	2,057.83 5,265.77	637.90 3,100.95
Art Galvanizing Works, Inc., 3935 Valley St., Cleveland.	Hot-dip galvanizing.....	7-1-1942 to 12-31-1942 12-31-1943 12-31-1944	2,617.68 2,924.13 2,978.42 1,993.62	13,463.22 12,988.39 12,934.10 21,006.38	7,924.87 7,618.42 7,564.13 2,281.38	3,726.47 7,262.27 3,794.27 2,148.90	1,092.68 2,178.67 1,078.37 615.98
Associated Theatres, Corp., 300 Film Bldg., Cleveland.	Motion picture theater.....	10-31-1944 10-31-1945 10-31-1946	1,781.53 2,612.69 293,763.45	21,218.42 20,387.31 37,573.66	2,493.42 1,662.31 37,573.66	2,368.75 86.50 33,816.29	637.22 72.54 15,029.47
The Brush Development Co., 3405 Perkins Ave., Cleveland.	Manufacture of piezo electrical devices, etc.	12-31-1944	293,763.45	37,573.66	37,573.66	26,363.39	15,101.47
Capper-Harman-Slogum, Inc., 1613 Rockwell Ave., Cleveland.	Printing and publishing periodicals.....	12-31-1943 12-31-1944 12-31-1945 12-31-1946	58,727.18 58,804.06 58,873.55 4,158.27	148,880.74 149,803.86 148,734.37 22,732.67	69,640.27 69,503.39 69,493.90 3,957.23	114,164.71 56,568.10 58,752.32 1,367.03	50,739.87 27,825.36 27,797.56 1,130.21
The Cleveland Metal Abrasive Co., 887 East 67th St., Cleveland.	Manufacturers of steel shot and grit abrasives.	12-31-1942 12-31-1943	4,158.27 5,388.92	22,732.67 21,895.40	3,957.23 3,119.96	1,367.03 3,019.96	1,130.21 903.29
The Cleveland Range Co., 3333 Lakeside Ave., Cleveland.	Manufacturers of steam ranges.....	12-31-1945	29,781.54	3,931.72	3,907.83	3,797.93	2,118.84
The Curthall Co., 90 Main St., Flemington, N. J.	Manufacturing and leasing pretzel tying machines.	12-31-1943	4,347.37	10,072.14	4,196.16	3,776.54	1,132.96
Detroit Free Press, Inc., transferor, Knight Newspapers, Inc., transferee, 44 East Exchange St., Akron.	Newspaper publishers.....	12-31-1940 12-31-1941	122,727.33 130,157.71	742,590.58 850,930.49	286,823.85 469,595.52	94,547.12 139,029.50	None 43,099.15
The Di-Noc Co., (formerly The Di-Noc Manufacturing Co.), 1700 London Rd., Cleveland.	Manufacturers of transfers and synthetic veneers.	12-31-1940	46,989.61	45,266.03	8,988.58	3,146.00	None
Dowd-Feder, Inc., 4600 Euclid Ave., Cleveland.	Automobile sales and service.....	13-31-1941 ³	50,856.76	11,190.31	5,981.95	2,990.97	927.21
Dyer Engineers, Inc., 1164 Union Commerce Bldg., Cleveland.	Engineering—cost control.....	12-31-1941 ³ 12-31-1942 ³ 12-31-1943 12-31-1944 12-31-1945	2,502.48 3,808.20 4,092.90 5,303.09 7,907.52	61,494.46 59,763.87 23,703.13 58,861.39 20,058.91	25,829.98 24,069.39 23,703.13 22,610.22 8,508.24	4,868.27 21,888.76 24,677.46 23,562.78 8,508.24	1,188.04 9,075.37 10,516.64 10,750.82 2,963.96
The Electric Railway Improvement Co., 2070 East 61st St., Cleveland.	Manufacturers, rail bonds and equipment.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	34,936.19 34,936.19 34,936.19 34,936.19	90,742.61 90,742.61 90,742.61 90,742.61	40,543.50 40,543.50 40,543.50 40,543.50	36,489.15 36,489.15 30,063.60 31,035.05	17,358.52 17,779.67 16,484.06 16,700.34
The Erie Dyeing & Processing Co., 2765 East 55th St., Cleveland.	Dyers and processors of yarns and yarn jobbers.	12-31-1945	22,267.84	49,640.95	11,297.15	10,732.30	5,987.50
Factory Stores Co. of Cleveland, 7016 Euclid Ave., Cleveland.	Restaurants.....	10-31-1945 ¹	16,765.19	None	None	4,817.17	3,229.23
The Factory Stores Co. of Mahoning, 7016 Euclid Ave., Cleveland.	do.....	10-31-1946	4,882.78	22,396.83	22,396.83	3,634.14	1,604.56
The Factory Stores Co. of Ohio, 7016 Euclid Ave., Cleveland.	Restaurant.....	10-31-1944 ¹	15,283.30	None	None	7,726.13	7,942.26

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed)	Business in which engaged	Taxable year ended—	Excess profits credit before of 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
<i>Eighteenth District of Ohio—Continued</i>							
The Fairport, Painesville & Eastern Railroad Co., Painesville.	Steam railroad, freight.....	12-31-1940 12-31-1941 12-31-1942	\$144,030.95 163,863.45 163,863.45	\$31,950.53 36,912.90 32,279.51	\$20,557.43 24,279.51 32,279.51	\$7,195.10 28,562.68 51,412.84	None \$8,854.44 22,850.15
The A. L. Garber Co., Union St., Ashland. General Biochemicals Inc., P. O. Box 330, Chagrin Falls.	Printing and paper box manufacturing. Manufacture of vitamin products.....	12-31-1945 12-31-1941 12-31-1942 12-31-1943	79,168.86 14,772.39 14,772.39 14,772.39	30,804.71 23,362.00 26,901.75 26,901.75	30,804.71 16,952.62 16,952.62 16,952.62	29,264.47 6,632.23 15,257.35 30,514.72	12,321.89 2,056.00 7,725.70 14,506.84
Gray Drug Stores Inc. (formerly Weinberger Drug Stores Inc.), 2400 Superior Ave., Cleveland.	Retail drug chain.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	145,082.48 178,021.01 178,021.01 178,021.01 171,566.87 161,317.71	119,711.05 160,911.47 111,259.16 111,259.16 111,259.16 111,259.16	27,009.16 32,328.77 32,328.77 32,328.77 30,724.26 30,724.26	8,245.91 16,164.39 26,186.31 29,899.71 29,188.05 14,713.96	None 5,010.86 12,931.52 12,931.52 12,289.70 6,195.36
Hanna Coal Sales Co., 1300 Leader Bldg., Cleveland.	Coal sales—agents.....	12-31-1941	18,459.59	34,639.24	14,722.31	7,281.16	2,257.16
Industrial Rayon Corp., 660 Union Commerce Bldg., Cleveland.	Rayon as raw material and allied products.	12-31-1941	2,090,608.43	3,389,827.57	1,367,270.57	1,094,163.39	339,190.66
The Jupiter Steamship Co., 317 Rockefeller Bldg., Cleveland.	Marine transportation.....	12-31-1942 12-31-1944	1,923,216.08 7,089.65	3,868,316.42 19,403.63	1,692,352.92 11,207.41	3,783,028.28 9,980.56	1,681,345.90 3,983.23
L. D. Corporation (formerly Allied Corporation), 1444 Midland Bldg., Cleveland.	Road contractors.....	12-31-1941 12-31-1942	3,087.94 8,664.98	60,792.06 73,035.02	6,642.06 1,785.02	3,021.75 2,729.69	1,124.38 879.57
The Lawson Milk Co., 210 East Broad St., Cuyahoga Falls.	Milk and dairy.....	3-31-1944 3-31-1945 3-31-1946	11,715.70 11,909.28 12,913.66	7,690.01 7,690.01 7,690.01	7,690.01 7,690.01 7,690.01	7,015.97 7,305.51 5,504.16	2,676.02 3,333.93 2,695.00
The Lederer Terminal Warehouse Co., 825 Erleside Ave., Cleveland.	Warehousing.....	12-31-1944 12-31-1945	21,986.15 21,986.15	20,549.81 20,549.81	7,274.61 7,711.57	7,325.97 7,325.99	4,087.13 4,087.13
Manufacturers and Fabricators, Inc., Filbert St., Elyria.	Metal fabrication.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1945	9,929.10 11,448.17 13,396.90 13,429.78 8,486.87	17,547.90 16,381.93 15,207.22 15,207.22 9,053.42	8,645.28 10,142.53 8,967.82 8,967.82 9,053.42	1,546.36 4,057.01 11,267.17 8,869.48 8,600.75	None 1,257.67 5,018.31 3,640.89 3,310.76
Miller's Gold Seal Dairy, Inc., 1829 East 55th St., Cleveland.	Wholesale dairy.....	12-31-1940	103,484.86	79,141.26	39,075.67	13,991.63	None
The Niles Rolling Mill Co., 980 Warren Ave., Niles.	Manufacturing of sheet steel.....	12-31-1941 12-31-1942	122,478.21 154,131.24	55,924.76 41,393.49	45,230.61 12,600.87	24,876.83 11,526.99	7,711.82 5,040.30
Schirmer-Dornbier Pump Co., 1719 East 39th St., Cleveland.	Manufacturing gasoline pumps, etc.....	12-31-1944 12-31-1945	15,867.11 15,867.11	14,649.87 14,649.87	14,649.87 14,649.87	27,834.75 12,053.69	12,794.44 7,764.44
The Stouffer Corp., 1375 Euclid Ave., Cleveland.	Restaurant.....	7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946	467,928.10 463,073.05 463,073.05 463,073.05 463,073.05	20,156.49 25,011.54 25,060.06 25,719.22 25,718.98	20,156.49 25,011.54 25,060.06 25,719.22 25,718.98	11,085.28 22,510.38 23,840.72 24,433.26 10,241.26	8,529.57 10,004.61 10,264.03 4,812.39 9,215.52
The Tappan Stove Co., 250 Wayne St., Mansfield.	Manufacturing stoves and ranges.....	12-31-1944	382,665.82	23,038.78	23,038.78	21,886.84	9,215.52
Tinnerman Products, Inc., 2038 Fulton Rd., Cleveland.	Manufacturing fastening devices.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	37,349.77 70,877.75 76,237.22 78,879.43 78,879.43 78,879.43	493,411.30 567,869.07 567,869.07 193,530.92 193,530.92 193,530.92	186,194.59 193,580.92 193,530.92 193,530.92 193,530.92 193,530.92	49,621.31 90,602.78 14,104.31 400,811.64 206,014.59 35,531.26	None 28,088.87 6,268.59 183,629.93 96,790.43 14,960.53
Truck Engineering Corp., 1285 West 70th St., Cleveland.	Manufacturers and distributors trailers and truck equipment.	12-31-1940 12-31-1941 12-31-1942	10,387.70 12,175.65 14,053.81	9,086.53 20,594.39 21,917.76	4,679.53 7,879.95 6,001.79	1,403.86 1,621.31 5,401.61	None 405.33 1,734.94
United Broadcasting Co., 418 Plain Dealer Bldg., Cleveland.	Radio broadcasting.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	38,232.91 44,488.67 53,089.86 53,054.19 51,059.65 49,458.57	200,259.58 184,201.76 185,600.57 175,638.24 177,630.78 179,231.86	8,978.00 28,245.02 19,619.70 19,619.70 11,742.29 19,619.70	2,693.40 14,122.61 17,057.73 17,160.80 7,847.87 7,847.87	None 4,378.04 7,847.87 7,847.87 7,847.87 7,847.87
United States Concrete Pipe Co., 1630 Union Commerce Bldg., Cleveland.	Manufacturing concrete pipe.....	3-31-1943	3,365.41	21,543.84	1,374.77	6,214.28	1,864.27
The U. S. Steel Wire Spring Co., 7800 Finney Ave., Cleveland.	Manufacturers of wire springs and forms.	12-31-1944	13,521.88	None	1,539.56	1,915.43	600.84
The Weldon Tool Co., 3000 Woodhill Rd., Cleveland.	Manufacturer of tools.....	12-31-1945	14,637.25	424.19	424.19	803.04	259.90
The Youngstown Arc Engraving Co., Vindicator Bldg., Youngstown.	Engraving and photos.....	12-31-1940	47,780.16	98,659.84	40,301.11	14,663.82	None
<i>Oklahoma</i>							
The Boardman Co., 1401 southwest 11th St., Oklahoma City.	Manufacturers steel plate and sheet metal products—distributors industrial equipment.	12-31-1942 12-31-1943 12-31-1944	27,770.68 27,275.38 27,411.81	27,513.73 12,310.99 12,174.56	5,570.90 6,066.20 5,929.77	7,233.57 5,459.58 4,246.88	4,259.78 3,213.09 3,172.78
Central Morris Plan State Bank, 225 West 1st St., Oklahoma City.	Banking.....	12-31-1943	16,299.33	50,236.86	16,180.22	7,409.29	3,319.16
Commander Mills, Inc., Sand Springs.....	Textile manufacturers.....	12-31-1942	128,646.72	None	None	51,722.59	12,462.27
The Examiner Co., 321-323 Osage, Bartlesville.	Newspaper.....	12-31-1945	80,292.94	48,353.78	48,353.78	32,542.85	13,701.29
Jackson Cookie Co. of Oklahoma, transferor, Jackson Cookie Co., Inc., transferee, 113 South Olive St., North Little Rock, Ark.	Cookie manufacturers.....	13-31-1945	5,831.03	10,064.82	10,064.82	3,505.01	996.16
Louisiana-Nevada Transit Co., 130 East 12th St., Ada.	Natural gas (via pipe line) and distribution.	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	21,216.29 27,134.77 28,006.29 29,450.71 30,470.34 30,925.65	37,022.01 31,103.53 30,232.01 33,787.59 27,767.96 22,312.65	6,084.23 16,496.69 15,625.17 14,180.75 13,161.12 12,705.81	3,130.05 6,808.17 19,487.07 17,521.40 14,105.25 15,652.27	None 2,110.53 11,475.71 10,318.10 7,786.53 8,302.22
Moore County Carbon Co., Phillips Bldg., Bartlesville.	Production and sale of carbon black.....	12-31-1945	25,114.85	28,761.31	28,761.31	15,067.24	8,405.92
Ozark-Mahoning Co., (formerly Mahoning Mining Co.), 310 West 6th St., Tulsa.	Mining and milling of fluorspar.....	12-31-1945	180,217.74	165,788.49	165,788.49	42,114.97	20,818.39
The Petroleum Directory Publishing Co., 211 South Cheyenne St., Tulsa.	Publishers of "the drilling and producing equipment—directories and petroleum interamericano."	6-30-1945	2,063.62	8,772.18	3,477.50	3,303.63	938.92

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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 of 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>Oklahoma—Continued</i>							
Tansel Oil Co., 609 Atlas Life Bldg., Tulsa...	Wholesale gasoline jobber.....	6-17-1941 to 5-31-1942	\$2,360.11	\$35,639.89	\$6,615.11	\$1,331.43	\$306.22
		5-31-1943	2,988.99	36,011.01	5,986.23	5,387.61	1,616.28
		5-31-1944	3,540.87	34,459.13	5,334.35	4,447.77	1,310.43
		5-31-1945	4,264.54	33,735.46	4,710.68	4,475.15	1,271.89
Union Bus Station of Oklahoma City, 427 West Grand Ave., Oklahoma City.	Union bus station.....	12-31-1942	7,319.49	11,205.51	3,841.26	4,726.13	1,417.85
		12-31-1943	7,540.72	10,984.28	3,620.03	4,292.83	1,287.87
		12-31-1944	9,020.30	6,670.56	2,140.45	2,729.11	798.86
		12-31-1945	10,199.02	5,491.84	961.73	1,094.20	334.02
Western Seismograph Supply Co., 1121 Petroleum Bldg., Oklahoma City.	Seismograph supplies.....	12-31-1944	4,144.56	3,909.01	3,909.01	1,215.81	345.55
<i>Oregon</i>							
Bend Theatres, Inc., 837 Wall St., Bend.....	Motion picture theaters.....	8-1-1941 to 12-31-1941	250.00	21,744.78	6,400.00	768.91	161.47
		12-31-1942	303.59	21,691.19	6,346.41	4,154.46	1,246.46
		12-31-1944	1,756.11	2,842.71	2,842.71	2,700.58	767.53
Bernard Italle, Inc., 319 Southwest Washington St., Portland.	Wholesale watch materials and supplies.	12-31-1945	2,668.02	1,930.80	1,930.80	1,834.26	521.32
Columbia River Salmon Co., Inc., Astoria.	Fish cannery.....	12-31-1942	8,151.22	97,884.44	2,061.28	1,855.15	546.55
		12-31-1943	8,325.22	107,710.44	1,887.28	3,397.11	717.17
		12-31-1944	34,751.09	1,348.91	1,348.91	1,281.46	714.92
W. J. Jones & Son, Inc., Portland.	Stevedoring.....	12-31-1945	34,751.09	1,348.91	1,348.91	1,281.46	714.92
Morden Machines Co., Pacific Bldg., Portland 4.	Manufacture and sales of paper mill machinery.	12-31-1941	2,281.88	74,701.37	14,191.81	8,443.01	3,714.93
		12-31-1942	2,281.88	74,701.37	14,191.81	7,002.64	2,100.79
		12-31-1944	2,281.88	14,191.81	14,191.81	2,404.22	683.30
		12-31-1945	2,281.88	74,701.37	14,191.81	15,000.22	5,195.30
Northwest Chemonite Corp., P. O. Box 6106, Portland.	Chemical.....	12-31-1943	20,900.00	None	None	1,452.50	855.35
		12-31-1944	4,290.50	16,609.50	16,609.50	13,195.40	4,677.17
		12-31-1945	4,538.74	16,361.26	16,361.26	4,510.01	1,281.79
Portland Canning Co., Inc., Sherwood.....	Canning fruits and vegetables.....	6-30-1943	5,426.45	14,212.44	2,728.78	7,041.18	2,112.36
		6-30-1944	5,426.45	14,212.44	2,728.78	736.76	736.76
		6-30-1945	5,426.45	14,212.44	2,728.78	2,592.34	736.76
		6-30-1946	5,426.45	14,212.44	2,728.78	1,306.78	371.41
Chas. F. Sand Plywood Co., 1106 Northwest 16th Ave., Portland.	Wholesale building materials.....	11-30-1945	3,886.28	578.72	578.72	549.78	156.25
Sunset Motor Co., Third and Jefferson Sts., The Dalles.	Automobile sales and service.....	12-31-1943	10,249.37	13,058.83	2,221.74	2,118.08	635.42
		12-31-1944	10,249.37	13,058.83	2,221.74	1,809.38	552.34
Ungar, Inc., 625 Southwest Broadway, Portland.	Department store.....	8-31-1941	8,268.11	19,190.92	666.64	166.66	None
		8-31-1942	9,418.81	18,040.22	1,031.19	500.05	197.96
R. M. Wade & Co., Tractor Sales Division 106 Southeast Hawthorne Blvd., Portland.	Tractor and equipment sales and service.	12-31-1942	17,680.21	25,835.57	15,683.26	14,114.93	7,780.73
Wood Tractor Co. (formerly Walling Tractor & Equipment Corp.), 1033 Southeast Main St., Portland.	Sales agency—machinery.....	12-31-1944	6,377.68	6,616.81	6,616.81	6,565.69	1,925.93
		12-31-1945	6,971.10	6,023.39	5,023.39	6,096.71	1,792.64
<i>First District of Pennsylvania</i>							
Auch Inter-Borough Transit Co., 1514 Fayette St., Conshohocken.	Passenger transportation—common carrier (motor bus).	12-31-1945	1,787.56	4,575.42	243.16	231.00	65.64
Austin Supply Company, Inc., 3618 North 20th St., Philadelphia.	Sales of supplies and equipment for contractors.	7-19-1941 to 4-30-1942	678.25	13,497.65	4,491.06	1,285.83	280.50
		4-30-1943	2,214.42	8,629.58	3,636.53	3,550.83	1,026.80
		4-30-1944	2,977.33	7,866.67	2,905.62	1,416.75	425.03
Barge Interstate No. 12 Co., Inc., c/o Calvin H. Rankin, 117 South 17th St., Philadelphia.	Marine transportation.....	4-10-1940					
		12-31-1940	2,403.95	17,546.05	16,572.30	1,961.75	None
		12-31-1941	3,160.61	36,739.39	19,164.39	7,596.09	3,342.27
		1-1-1942 to 6-30-1942	3,573.43	36,326.57	18,751.57	7,689.75	2,287.75
Henry E. Baton, Inc., 1717 Sansom St., Philadelphia.	Building construction contractor.....	12-31-1941	11,049.19	38,238.24	12,509.91	1,127.69	269.53
		12-31-1942	13,064.08	36,233.35	10,505.02	15,617.88	7,064.27
		12-31-1943	14,149.55	35,137.88	9,409.55	12,377.37	5,762.86
		12-31-1944	15,025.80	34,261.63	8,533.30	1,760.05	884.69
Berlo Vending Co., 333 South Broad St., Philadelphia.	Retailing candy, etc., at motion picture theaters.	12-31-1940	122,595.81	24,418.00	13,497.12	3,849.14	None
		12-31-1941	150,443.14	103,924.11	23,518.02	11,882.78	3,606.92
		12-31-1942	150,443.14	197,094.41	23,518.02	21,426.12	9,407.22
		12-31-1943	150,443.14	220,044.51	23,518.02	21,160.21	9,407.20
		12-31-1944	150,443.14	220,044.51	23,518.02	22,542.11	9,407.21
		12-31-1945	150,443.14	220,044.51	23,518.02	22,102.03	9,407.91
S. Austin Bicking Paper Manufacturing Co., 223 East Lancaster Ave., Downingtown.	Paper manufacturers.....	12-31-1940	42,068.29	21,108.24	6,810.16	1,724.30	None
		12-31-1941	49,601.23	24,368.49	8,063.77	4,126.95	1,220.41
Capitol Motors, Inc., 130 South Cameron St., Harrisburg.	Automobile sales and service.....	12-31-1941	4,740.25	14,323.69	2,280.25	1,263.63	281.32
		12-31-1943	5,361.27	13,702.79	1,412.80	799.20	239.76
Chancellor Hosiery Mills, Inc., 1130 Moss St., Reading.	Hosiery manufacturer.....	12-31-1944	12,655.50	534.10	3,305.12	4,361.72	1,582.02
		12-31-1945	11,369.34	4,501.28	4,501.28	4,332.67	1,075.14
Eagle Brewing Co., 2d and Mulberry Sts., Catasauqua.	Beverages.....	12-31-1941	10,180.13	55,670.89	12,347.70	4,442.93	5,044.87
		12-31-1942	10,416.40	55,434.62	12,477.75	14,332.67	4,805.18
		12-31-1943	10,480.88	55,370.34	12,413.47	13,175.96	4,805.18
		12-31-1944	11,161.97	54,689.05	11,732.18	12,016.53	5,810.33
		12-31-1945	12,134.60	53,716.42	10,759.55	9,731.25	5,410.60
Elliott-Lewis Co., Inc., 2514 North Broad St., Philadelphia.	Wholesale and retail heating and cooling equipment and fuel oil.	7-31-1944	13,742.87	27,966.64	19,770.22	8,571.55	3,966.55
		7-31-1946	19,047.33	22,662.18	14,474.76	11,297.46	6,008.59
Eureka Stores, 1120 Commercial Trust Bldg., Philadelphia.	General stores—retail.....	12-31-1945	201,786.64	19,098.81	6,105.03	5,799.78	2,442.01
Gilbert Associates, Inc., 412 Washington St., Reading.	Engineers and consultants.....	9-1-1942 to 12-31-1942	5,308.20	63,854.50	22,241.80	2,604.59	742.67
		12-31-1943	7,456.78	61,706.01	20,093.22	22,215.23	9,572.47
		12-31-1944	7,925.01	61,237.78	19,624.99	20,135.77	9,085.79
		12-31-1945	8,468.61	60,694.18	19,081.39	17,410.12	8,840.06

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>							
Hanson Textile Co., Hatfield.....	Manufacturing cotton textiles.....	12-31-1941	\$16,219.29	\$111,546.04	\$5,155.71	\$1,889.00	\$799.80
		12-31-1942	16,219.29	111,546.04	5,155.71	4,786.31	1,825.15
		12-31-1944	16,219.29	29,758.33	5,155.71	4,897.93	2,732.53
The Howell Manufacturing Co., Cottman St. and Hasbrook Ave., Philadelphia.	Manufacture of overhead doors.....	12-31-1944	8,558.58	26,039.47	9,479.04	6,434.36	1,924.86
		12-31-1945	9,512.55	25,085.50	8,525.67	941.83	267.67
Independent Tanker Transportation Co., Inc., Room 509-260 South Broad St., Philadelphia.	Steamship operators—transportation by water as private carriers.	12-31-1942	45,437.31	64,451.96	64,451.96	10,032.40	4,336.04
		12-31-1943	45,437.31	64,451.96	64,451.96	146,877.73	65,279.00
		12-31-1944	45,437.31	64,451.96	64,451.96	70,081.76	29,508.11
		12-31-1945	45,437.31	64,451.96	64,451.96	61,229.36	25,780.79
Kelley-Meehan, Inc., 5600 Tabor Rd., Philadelphia 20.	Wholesale lumber and builders supplies.	12-31-1942	3,820.18	38,587.82	3,779.82	4,491.05	1,298.86
		12-31-1943	3,897.60	38,510.40	3,702.40	3,875.39	1,162.43
		12-31-1944	4,114.36	38,293.64	3,485.64	3,472.30	886.86
		12-31-1945	4,512.87	37,885.13	3,087.13	2,932.78	833.62
Keystone Broadcasting Corp., 8 West King St., Lancaster.	Radio Broadcasting.....	12-31-1940	9,972.44	26,629.45	8,794.90	2,176.00	None
		12-31-1941	9,614.31	32,435.10	9,544.11	3,812.19	1,614.40
		12-31-1942	9,614.31	32,435.10	9,544.11	8,904.96	2,660.08
		12-31-1943	9,614.31	32,435.10	9,544.11	8,589.60	2,660.08
		12-31-1944	9,614.31	32,435.10	9,544.11	4,399.18	3,758.10
		12-31-1945	9,614.31	32,435.10	9,544.11	5,361.83	3,758.10
Meade Chevrolet, Inc., 21-23 Lehman St., Lebanon.	Automobile sales and service.....	2-20-1941 to 12-31-1941	3,559.73	12,756.61	3,707.77	1,247.64	266.56
National Label Co., 19th St. and Indiana Ave., Philadelphia.	Printed labels.....	12-31-1940	19,134.99	26,608.88	9,683.26	2,943.99	None
		12-31-1941	22,951.31	52,914.09	15,125.64	6,513.77	1,947.25
		12-31-1942	24,339.24	61,049.12	14,908.91	13,686.08	7,933.53
		12-31-1943	24,339.24	61,049.12	14,908.91	13,472.02	7,933.53
		12-31-1944	24,339.24	61,049.12	14,908.91	14,220.46	7,933.53
Revonah Spinning Mills, East Middle St., Hanover.	Manufacturing jute carpet yarns.....	11-30-1943	142,953.06	55,872.17	21,682.36	51,295.14	22,797.84
		11-30-1944	130,853.02	55,872.38	21,982.36	20,790.15	8,792.95
		11-30-1945	130,888.23	55,872.17	21,982.36	20,883.24	8,792.93
		11-30-1946	130,073.23	55,872.17	21,982.36	1,773.65	746.80
St. Lawrence Dairy Co., 221 South 9th St., Reading.	Purchase and sale of milk and manufacture of milk products.	12-31-1944	24,527.18	2,005.73	2,005.73	1,905.44	1,063.04
Sieling Furniture Co., Railroad.....	Furniture manufacture.....	7-31-1942	11,507.62	24,711.13	None	1,684.83	442.71
		7-31-1943	12,779.11	27,670.10	None	1,094.86	316.64
		7-31-1944	9,649.99	30,799.22	None	2,306.66	676.77
Standard Plating Works, Inc., Olney Ave. and B St., Philadelphia.	Metal plating.....	12-31-1940 ¹	7,256.94	32,128.73	2,739.28	691.98	None
		12-31-1941 ¹	8,379.55	37,970.95	2,954.42	1,198.70	508.79
		12-31-1942 ²	8,379.55	37,970.95	2,954.42	2,788.17	797.70
		12-31-1943	8,379.55	3,550.94	2,954.42	5,317.96	2,353.87
Superior Tube Co., Norristown.....	Manufacture and sale of metal tubing.....	12-31-1940	28,263.94	137,986.06	14,478.02	5,182.73	None
		12-31-1941	33,504.99	183,995.01	17,155.72	9,680.96	2,862.82
Tasty Baking Co., 2801 Hunting Park Ave., Philadelphia.	Bakery.....	12-31-1942	419,262.76	67,961.67	22,294.75	20,633.69	8,917.90
		12-31-1943	419,262.76	67,961.67	22,294.75	20,065.28	8,917.90
		12-31-1944	419,262.76	44,887.33	22,294.75	21,180.01	8,917.90
		12-31-1945	419,262.76	44,887.33	22,294.75	21,180.01	8,917.90
York Bus Co., 820 North Hartley St., York.	Bus transportation.....	12-31-1945	27,484.81	42,220.08	42,377.87	29,141.00	18,578.12
York Narrow Fabric Co., 725 Grantley Rd., York.	Manufacturer of woven cotton tape.....	12-31-1941 ¹	27,367.65	13,522.46	7,798.50	4,381.71	1,306.17
<i>12th District of Pennsylvania</i>							
Bethlehem Supply Co. of California, Bethlehem (formerly Petroleum Equipment Co., Los Angeles, Calif.).	Retailers of oil well, refinery and industrial supplies.	12-31-1945	58,014.12	12,316.17	12,316.17	11,700.36	4,926.47
Central Cable Corp., 610 Washington Ave., Jersey Shore.	Copper wire and cable.....	12-31-1940	13,484.32	187,345.88	28,697.56	2,113.04	None
		12-31-1941	14,340.42	186,489.48	71,187.66	27,691.81	8,187.81
		12-31-1942	17,395.78	183,434.12	68,132.30	33,855.99	17,890.18
		12-31-1943	18,922.38	181,907.62	66,605.70	51,487.26	26,014.69
		12-31-1944	21,856.64	164,417.47	63,671.44	86,131.96	39,999.30
		12-31-1945	18,752.32	167,821.79	66,775.76	54,517.29	29,472.50
Commercial Gas Corp., 111 Scott St., Wilkes-Barre.	Manufacturers of acetylene.....	10-31-1941	5,089.55	42,063.13	3,469.45	876.43	22.53
		10-31-1942	5,542.03	42,649.81	4,181.68	1,591.28	489.67
		10-31-1943	11,340.50	46,851.34	None	896.13	259.17
Miller's Furniture Store of Sunbury, Inc., 437 Market St., Sunbury.	Retail furniture and house furnishings.....	8-31-1944	14,806.31	12,605.49	12,605.49	3,059.81	1,151.88
		8-31-1945	18,911.70	8,500.10	8,500.10	5,617.45	2,774.64
		8-31-1946	17,302.97	10,108.83	10,108.83	3,209.90	620.68
<i>86d District of Pennsylvania</i>							
Allegheny County Motor Co., 5800 Baum Blvd., Pittsburgh (formerly) 5315 Baum Blvd.	Automobile sales and service.....	12-31-1940	12,364.78	12,325.19	7,737.01	1,955.15	None
		12-31-1941	14,068.82	16,421.73	8,888.05	3,617.68	1,073.08
		12-31-1943	17,446.19	13,044.36	5,510.68	589.64	190.00
Bell Vacuum Stores, Inc., 806 Liberty Ave., Pittsburgh.	Selling and repairing vacuum cleaners and parts.	3-31-1942 ¹	155.15	8,271.71	7,503.05	2,690.61	599.63
		3-31-1943 ²	919.05	7,527.21	6,758.55	4,357.93	1,647.57
Coal Operators Casualty Co., Greensburg.....	Casualty insurance.....	12-31-1943	43,245.86	124,092.60	34,191.95	30,772.76	13,799.56
		12-31-1944	47,986.19	119,352.27	29,451.62	27,979.03	11,789.64
		12-31-1941	5,938.73	10,949.17	3,915.34	2,703.25	727.74
Community Motors of Johnstown, Inc., 216 Main St., Johnstown.	Automobile sales and service.....	12-31-1940	3,765.15	9,031.35	3,100.65	775.16	None
		12-31-1941	4,413.60	8,382.90	3,345.39	1,338.12	588.78
		12-31-1942	5,517.00	7,279.50	2,241.90	2,017.71	650.15
		12-31-1943	5,517.00	7,279.50	2,241.90	2,784.75	1,150.75
		12-31-1944	5,517.00	7,279.50	2,241.90	2,129.80	1,188.21
		12-31-1945	12,591.05	1,837.11	1,837.11	1,895.12	627.18
Equipment and Supplies, Inc., 624 Grant Bldg., Pittsburgh.	Contractors machinery and supplies.....	12-31-1945	12,591.05	1,837.11	1,837.11	1,895.12	627.18
Faber, Coe & Gregg of Pennsylvania, Inc., 266 West 40th St., New York City 18, N. Y.	Tobacco products.....	2-28-1945	2,033.17	15,876.88	6,530.13	6,203.62	1,763.14
Fessier Machine Co., 405 Commonwealth Bldg., 316 4th Ave., Pittsburgh.	Machine shop.....	12-31-1941 ¹	3,606.63	37,698.29	8,498.46	3,472.31	1,470.19
		12-31-1942	8,318.82	36,368.77	6,412.97	1,999.38	1,731.60
Dwight Hamlin Co., 5954 Baum Blvd., Pittsburgh.	Manufacturers and jobbers of mixed live stock feed.	12-31-1943	5,286.23	3,080.18	760.82	684.73	205.42
		12-31-1944	5,286.23	3,080.18	760.82	722.78	205.42
Helm's New York-Pittsburgh Motor Express, Inc., 2840 Smallman St., Pittsburgh.	Interstate motor freight transportation.	12-31-1942	3,469.55	22,673.35	2,959.58	3,992.78	1,197.83
Ice-Capades, Inc., First Office Floor, William Penn Hotel, Pittsburgh.	Traveling ice show.....	4-30-1945	7,930.55	103,348.12	103,348.12	53,344.81	43,772.34

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

Name and address of taxpayer (arranged by internal revenue districts in which excess profits tax returns were filed) (1)	Business in which engaged (2)	Taxable year ended— (3)	Excess profits credit before of allowance of relief (4)	Increase in the amount of excess profits credit claimed by taxpayer (5)	Increase in the amount of excess profits credit allowed (6)	Gross reduction in the excess profits (subch. E) tax resulting from the operation of sec. 722 (7)	Gross increase in the income (ch. 1) tax resulting from the operation of sec. 722 (8)
<i>83d District of Pennsylvania—Continued</i>							
KQV Broadcasting Co., 1406 Chamber Commerce Bldg., Pittsburgh.	Radio station.....	2-31-1941 ¹ 2-31-1942 ¹ 2-31-1943 ² 1-31-1942	\$37,219.69 37,219.69 37,219.69 43,643.57	\$32,851.40 32,851.40 32,851.40 30,563.31	\$12,783.78 12,783.78 12,783.78 4,681.15	\$5,209.52 11,768.39 11,505.40 2,084.39	\$1,540.54 6,124.96 6,124.96 618.26
N. Kauffman's, Inc., 18 West Main St., Uniontown.	Department.....	6-30-1943 6-30-1944 6-30-1945	15,241.47 13,292.07 13,042.25	45,080.05 47,029.45 47,279.27	9,448.68 9,448.68 9,448.68	1,420.20 17,477.47 8,976.24	836.34 9,905.26 4,537.93
Keystone Bakery, Inc., Market St., West Bridgewater.	Wholesale bakery.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	27,928.48 27,928.48 27,928.48 28,605.05 28,632.48	8,005.45 8,005.45 8,005.45 8,005.45 8,005.45	None None 8,005.45 8,005.45 8,005.45	944.06 7,344.27 1,039.79 4,873.94 11,589.35	280.87 4,242.89 612.32 4,242.88 6,289.28
Penn Brass & Copper Co., 20th and Powell Ave., Erie.	Manufacture and sell seamless tubing, sheets, rods and other similar metal products.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	27,928.48 27,928.48 27,928.48 28,605.05 28,632.48	8,005.45 8,005.45 8,005.45 8,005.45 8,005.45	None None 8,005.45 8,005.45 8,005.45	944.06 7,344.27 1,039.79 4,873.94 11,589.35	280.87 4,242.89 612.32 4,242.88 6,289.28
Penn Transit Co., 3110 Walnut St., McKeesport.	Local bus line.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	39,887.27 39,887.27 39,887.27 39,887.27 39,887.27	35,792.52 35,792.52 35,792.52 35,792.52 35,792.52	13,845.20 13,845.20 13,845.20 13,845.20 13,845.20	12,376.68 13,182.94 13,182.94 13,182.94 13,182.94	5,552.74 6,289.28 5,552.74 5,552.74 5,552.74
Pennsylvania Industrial Chemical Corp., 120 State St., Clairton.	Chemical manufacturing.....	12-31-1944 12-31-1945	47,826.40 80,388.34	447,083.33 432,844.39	51,365.11 37,126.17	29,093.92 37,250.32	20,546.04 15,199.05
Pittsburgh Tag Co., 1112-1120 Galveston Ave., Pittsburgh.	Manufacturing marking tags.....	12-31-1941 12-31-1942 12-31-1943 12-31-1945	7,956.49 7,956.49 7,956.49 7,956.49	12,677.90 12,677.90 12,677.90 12,677.90	967.00 967.00 967.00 967.00	344.62 898.53 870.30 918.65	75.21 261.09 261.09 261.09
The Protane Corp., Powell Ave., R. D. No. 1, Erie.	Sale of bottled gas and appliances.....	12-31-1945	42,427.73	49,087.78	12,572.27	8,538.26	5,028.91
John V. Schultz Co., 20 East 8th St., Erie.	Retail furniture dealer.....	12-31-1945	5,015.66	486.54	486.54	389.51	110.70
Shenango Valley Transportation Co., 107 Taylor St., New Castle.	Bus transportation.....	12-31-1940 12-31-1941	7,222.75 7,767.02	117,169.67 116,625.40	14,331.11 16,933.46	2,147.60 6,185.96	None 2,660.30
The Tri-Lok Co., 5615 Butler St., Pittsburgh.	Manufacturer of iron and steel gratings.	12-31-1944 12-31-1945	10,996.94 10,996.94	11,767.66 16,939.62	7,089.76 7,089.76	6,735.27 6,735.27	2,796.54 2,796.54
Uniflow Manufacturing Co., 1525 East Lake Rd., Erie.	Manufacturing water pumps, refrigerator, etc.	11-30-1944 ¹ 11-30-1945	36,522.12 26,436.31	None 10,085.81	None 10,085.81	810.15 9,581.52	544.01 5,345.49
<i>Rhode Island</i>							
Narragansett Racing Association, Inc., Manton St., Pawtucket.	Operation of horse race track.....	3-31-1943 3-31-1944 3-31-1945 3-31-1946	525,528.60 525,528.60 525,528.60 525,528.60	295,714.78 62,022.26 62,022.26 62,022.26	62,022.26 62,022.26 62,022.26 62,022.26	55,820.03 56,591.08 58,921.15 44,392.64	24,808.91 24,808.91 24,808.91 18,691.65
The Outlet Co., 176 Weybosset St., Providence.	Department store.....	1-31-1945 1-31-1946	593,149.47 593,149.47	3,068.17 3,068.17	3,068.17 3,068.17	2,914.78 2,914.78	1,227.26 1,227.26
Premier Thread Co., 161 Rand St., Central Falls.	Manufacturers of thread.....	12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	19,947.84 23,617.11 25,176.18 25,086.41 30,272.57 33,877.27	42,066.46 62,007.23 60,493.19 145,615.48 141,029.32 137,424.62	10,246.77 35,545.54 33,986.47 33,476.24 28,890.08 25,285.38	2,965.97 17,772.77 23,460.28 28,619.45 28,875.58 29,736.11	None 5,509.56 16,159.64 16,054.40 12,568.89 16,784.26
<i>South Carolina</i>							
Dodd's Five, Ten & Twenty-Five Cents Stores, 1101½ Gervais St., Columbia.	Retail variety stores.....	12-31-1944	5,373.21	1,086.66	1,086.66	1,032.33	293.40
Hamilton's, Inc., Greenville.	Jewelry.....	6-30-1943 6-30-1944 12-31-1942 12-31-1943 6-30-1945 6-30-1946	2,569.79 2,569.79 19,010.00 19,020.34 3,418.09 3,239.74	7,882.41 8,510.44 15,570.17 12,645.16 3,248.17 3,426.52	2,183.31 2,183.31 8,716.82 8,706.48 3,248.17 3,426.52	3,293.50 2,019.25 7,845.14 4,346.26 1,446.53 711.69	988.05 589.49 4,619.92 2,324.39 411.12 202.27
Mathews, Crews & Lucas, Inc., Montgomery Bldg., Spartanburg.	Cotton brokers.....	10-31-1942 10-31-1943	20,154.74 17,884.91	80,263.97 82,533.80	40,058.93 42,328.76	25,091.57 27,794.11	12,831.89 22,031.54
Plymouth Manufacturing Co., Inc., McColl.	Textile manufacturers.....	6-30-1941 6-30-1942	26,658.21 29,487.54	24,855.65 23,687.87	6,281.55 9,685.77	1,570.39 4,358.60	None 1,351.16
The State Co., 1220 Main St. Columbia.	Newspaper.....	6-30-1942	29,487.54	23,687.87	9,685.77	4,358.60	1,351.16
<i>Tennessee</i>							
Acme Boot Manufacturing Company, Inc., (formerly Acme Shoe Manufacturing Co.), Clarksville.	Boot manufacturers.....	11-30-1941 11-30-1942 11-30-1943 11-30-1944 11-30-1945	18,500.00 21,334.37 20,346.38 20,265.75 20,275.41	116,943.60 114,109.59 115,097.58 115,178.21 115,168.55	8,883.87 12,226.03 12,226.03 12,226.03 12,226.03	2,220.87 8,162.96 10,749.26 11,562.95 11,614.73	None 3,816.87 6,479.80 6,479.79 6,479.80
Armstrong Mercantile Co., Church St. at Capitol Blvd., Nashville.	Women's apparel at retail.....	12-31-1944 12-31-1945	10,569.10 10,569.10	3,093.95 3,093.95	3,093.95 3,093.95	2,939.25 2,939.26	897.25 897.24
Brown Stove Works, Inc., Cleveland.	Stove manufacturer.....	6-30-1946	28,410.89	7,450.15	7,450.15	3,568.19	1,990.69
Colonial Baking Co. of Memphis, Cleveland and Larkin Sts., Memphis.	Baking.....	12-31-1944 12-31-1945	85,680.53 86,541.86	23,486.80 22,625.47	6,469.47 5,608.41	6,145.99 5,327.73	2,587.79 2,243.25
Cumberland River Sand Co., 10 Fatherland St., Nashville.	Mining and quarrying stone, sand and gravel.	12-31-1941 12-31-1943 12-31-1944 12-31-1945	64,233.26 70,960.09 69,193.23 66,004.37	74,342.97 67,616.14 69,383.00 72,571.86	14,656.14 15,358.29 15,358.29 17,355.89	7,141.66 13,822.46 14,590.38 16,488.09	2,213.82 6,143.31 6,143.31 6,942.35
Jackson Transportation Corp., 111½ East Main St., Jackson. Mail: 129½ Main St., Pine Bluff, Ark.	City bus system operators.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945 6-30-1946	3,378.38 3,821.18 4,395.62 4,395.62 4,395.62 4,395.62	10,954.75 12,743.24 12,168.80 12,168.80 12,199.80 12,168.80	2,157.39 2,494.27 1,919.83 1,919.83 1,919.83 1,919.83	539.34 872.99 1,727.85 1,776.33 1,823.84 919.30	None 200.70 518.36 514.67 518.36 622.43
Kay Jewelry Co. of Chattanooga, 630 Market St., Chattanooga.	Retail installment jewelry.....	6-30-1944 6-30-1945	9,247.81 10,963.72	26,430.56 24,714.65	25,423.39 23,707.48	24,428.78 20,320.19	13,479.33 11,035.40
Memphis Royal Crown, 234 Jefferson Ave., Memphis.	Bottlers of carbonated beverages.....	8-31-1943 ²	7,416.79	21,083.21	7,517.07	7,201.00	2,160.31
Nashville Banner Publishing Co., 1100 Broad St., Nashville.	Publishing daily newspaper.....	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	100,224.24 100,224.24 100,224.24 100,224.24 100,224.24	57,509.66 57,509.66 57,509.66 57,509.66 57,509.66	21,229.57 21,229.57 21,229.57 21,229.57 21,229.57	5,392.45 27,613.48 19,106.61 20,168.09 20,168.09	1,671.67 12,272.65 8,491.82 8,491.82 8,491.82

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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 of 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>Tennessee—Continued</i>							
The National Toddle House Corp., 5 North 3d St., Memphis.	Leasing sandwich shops.....	12-31-1940	\$86,704.45	\$67,393.77	\$13,231.33	\$3,270.37	None
		12-31-1941	107,042.42	46,040.05	12,698.28	4,335.59	\$1,344.03
		12-31-1942	107,042.42	17,779.62	12,698.28	2,286.86	914.74
		12-31-1943	102,756.40	51,735.66	16,654.22	4,425.19	1,966.75
North Carolina Feldspar Corp., Erwin.....	Grinding feldspar.....	12-31-1944	153,876.92	39,347.44	4,266.08	4,052.78	1,706.44
		12-31-1945	154,075.50	39,347.42	4,266.08	4,052.78	1,706.43
		12-31-1940	12,094.94	2,355.76	2,253.82	563.45	None
		12-31-1941	14,017.35	3,497.31	2,581.77	907.12	226.78
Red Kap Garment Co., 507 Warner Bldg., Nashville.	Wholesale men's and boys' work shirts. to	4-1-1942	40,446.47	57,083.27	31,252.11	26,173.14	14,400.82
		12-31-1942					
		1-1-1943	38,437.73	59,091.95	33,260.79	16,017.20	8,289.28
Standard Parts Corp., 192 South Dudley St., Memphis.	Wholesale auto parts and machine shop.	12-31-1940	20,911.45	48,626.37	8,022.60	8,022.60	None
		12-31-1940					
Tennessee Beer Co., 111 3d Ave. North, Nashville	Beer distributors.....	8-31-1943	1,094.40	10,065.15	4,498.14	4,048.33	1,214.40
United Grocers, Inc., 500 South Front St., Memphis	Wholesale grocers.....	11-6-1942	10,461.54	17,989.87	3,136.02	2,198.21	1,090.89
		7-31-1943					659.47
First District of Texas		7-31-1944	10,661.42	17,789.99	2,936.14	2,815.07	853.33
		7-31-1944					
Mrs. Baird's Baking Co., 1925 West Gray, Houston 6.	Wholesale bakers.....	6-30-1946	111,079.87	25,720.13	25,720.13	12,317.47	5,186.31
Battellein's, Inc., 812 Main St., Houston.....	Retail apparel and accessories.....	1-31-1942	73,300.12	84,617.81	7,812.38	3,124.95	968.74
		1-31-1943	75,387.01	82,530.92	7,525.49	6,772.94	3,010.20
		1-31-1944	75,387.01	82,530.92	7,525.49	6,804.90	3,010.29
Blanco Oil Co., W. O. A. I. Bldg., P. O. Box 2641, San Antonio.	Production of crude petroleum and gas. to	11-30-1941	46,310.37	579,346.40	30,639.63	12,616.81	3,911.20
		11-30-1942	45,528.27	581,169.46	34,556.73	21,514.26	8,422.13
		11-30-1943	50,278.75	576,419.08	27,594.92	24,835.43	11,037.97
		11-30-1944	50,055.76	576,641.97	27,792.75	26,285.50	11,116.67
Brenham Cotton Mill, Inc., Brenham.....	Cotton textile manufacturers.....	7-31-1941	17,395.83	18,701.80	4,378.07	1,769.00	None
		7-31-1942	21,142.15	14,955.48	4,396.70	5,577.50	1,848.12
		7-31-1943	22,192.61	13,805.02	3,346.24	8,632.09	4,110.78
		7-31-1944	24,336.81	11,760.32	1,202.04	7,730.26	4,130.60
Brown Securities Corp., Brown Bldg., Austin.	Securities and rentals.....	12-31-1945	35,059.74	None	None	5,917.84	1,401.52
		12-31-1941	48,811.75	67,045.96	4,388.25	1,767.19	547.83
Central Freight Lines, Inc., 303 South 12th St., Waco	Motor freight.....	12-31-1942	48,811.75	67,045.96	4,388.25	7,898.85	3,309.60
Checker Front Stores, Inc., 206 East 4th St., Austin.	Retail grocery stores.....	12-31-1944	19,077.13	7,886.01	1,585.37	1,506.10	840.25
		12-31-1945	19,077.13	1,585.37	1,585.37	1,506.10	460.76
Colonial Cake Co., Inc., 430 South Laredo St., San Antonio.	Wholesale bakery.....	12-31-1941	18,430.53	19,248.90	2,691.97	1,047.19	797.17
		12-31-1942	19,850.91	17,828.61	1,571.59	1,414.43	832.95
		12-31-1944	19,850.91	1,571.59	1,571.59	1,463.01	832.95
		12-31-1945	3,909.19	50,146.32	20,790.81	1,493.01	832.95
Commercial Lloyd's, 1814 Main St., Houston.....	Insurance other than life or mutual.....	12-31-1945	3,909.19	20,790.81	20,790.81	19,751.27	8,607.97
		12-31-1943	3,909.19	20,790.81	20,790.81	17,013.47	7,128.12
Gordon Oil Co., 410 Gulf Bldg., Houston	Oil production.....	12-31-1941	32,745.55	3,079.97	1,730.03	2,669.97	375.64
Herrin Transportation Co., 2300 Walker Ave., Houston.	Common carrier motor carrier of freight.	12-31-1940	72,689.14	69,961.63	7,944.01	1,985.92	None
		12-31-1941	89,424.21	86,577.21	8,425.79	3,791.61	1,175.40
		12-31-1942	89,356.49	86,645.65	8,493.51	15,288.32	6,794.81
		12-31-1943	89,356.49	19,315.43	8,493.51	7,644.16	3,397.41
Houston Stamp & Stencil Co., 2600 West McKinney Ave., Houston.	Marking devices manufacturing and sale.	12-31-1945	2,481.97	3,517.23	1,918.03	1,822.13	517.86
		12-31-1945					
Jenner Manufacturing Co., 831 South Flores St., San Antonio.	Candy manufacturers.....	6-30-1943	6,564.98	9,580.27	1,985.02	2,585.92	775.77
		7-1-1943	6,382.15	9,763.10	2,167.85	2,282.27	669.26
Lea County Gas Co., Church and Main Sts., Ysleta.	Public utility—natural gas.....	5-12-1944	9,941.48	1,058.52	1,058.52	6,412.62	1,842.53
		12-31-1944					
Maritime Oil Transport Co., 2121 Semmes St., P. O. Box 2646, Houston.	Oil terminals and transportation.....	12-31-1942	35,685.32	18,031.40	2,100.93	3,781.68	1,680.75
Mission Jewelry Co., 501 East Houston St., San Antonio.	Retail credit jewelry.....	9-30-1943	4,869.04	34,993.69	29,496.96	15,746.72	11,805.58
		9-30-1944	9,113.71	30,773.02	25,276.29	14,025.15	11,640.15
		12-31-1940	140,968.98	159,014.91	26,904.82	8,338.59	None
		12-31-1941	172,715.23	208,103.81	213,536.34	24,492.67	7,592.74
Mosher Steel Co., 3910 Washington Ave., Houston.	Steel fabrication.....	12-31-1943	186,591.63	205,407.87	38,125.17	34,312.65	15,250.07
		12-31-1944	186,345.94	205,407.87	38,125.17	20,723.68	15,250.07
		3-31-1942	90,385.59	120,920.74	61,614.41	23,053.63	7,146.63
		3-31-1943	96,175.02	115,131.81	55,824.98	50,242.48	22,330.00
The Palm Meadow Oil Co., Box 518, Taft.....	Oil production.....	4-30-1945	1,440.53	2,834.47	1,069.41	1,069.41	303.94
		12-31-1941	221,600.82	296,828.76	43,549.18	20,227.39	2,024.31
Pierce Estates, Inc., Pierce.....	Farming and ranching.....	12-31-1942	233,481.72	284,847.86	38,218.28	34,396.45	15,287.32
		1-1-1943					
		12-23-1943	233,481.72	284,847.86	38,218.28	33,642.56	14,952.24
Pontiac Refining Corp., P. O. Box 1581, Corpus Christi.	Petroleum refining.....	8-31-1941	70,983.40	260,007.97	108,471.60	25,105.66	None
		8-31-1942	86,014.01	300,357.47	151,295.99	85,927.83	29,747.29
		8-31-1943	83,014.01	300,357.47	151,295.99	124,899.78	60,518.40
		8-31-1944	83,014.01	300,357.47	151,295.99	70,623.09	60,518.39
		8-31-1945	83,014.01	300,357.47	151,295.99	71,286.81	60,518.40
		8-31-1946	83,014.01	300,357.47	151,295.99	33,907.35	20,118.46
Robert H. Ray, Inc., National Standard Bldg., Houston.	Geophysical exploration by gravitational methods.	1-31-1945	35,523.33	17,776.67	17,776.67	16,887.84	7,952.64
		12-31-1942	15,426.64	18,240.00	1,863.36	1,677.02	548.91
San Pat Vegetable Co., Sinton.....	Growing, buying, and shipping fresh fruits and vegetables.	12-31-1944	15,426.64	1,863.36	1,863.36	1,770.19	987.89
		12-31-1945	15,426.64	1,863.36	1,863.36	1,770.15	987.89
		12-31-1944	1,048.17	17,682.95	1,611.83	1,906.73	541.91
Sanitary Mattress Co., 3425 Leeland, Houston.	Mattress and box spring manufacture and renovating.	12-31-1945	1,568.61	16,114.34	1,091.39	1,246.05	354.14
		12-31-1945					

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 792 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1949

(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>First District of Texas—Continued</i>							
Sea Foam Laundry, Inc., 1942 North St. Marys St., San Antonio.	Laundry and dry cleaning.....	12-31-1941 12-31-1942 12-31-1943 5-31-1946	\$2,916.75 3,235.09 3,504.18 59,877.03	\$3,952.00 3,433.66 3,264.57 7,572.97	\$1,548.25 1,229.91 960.82 7,572.97	\$541.89 710.74 1,047.42 4,218.03	\$124.63 213.23 314.23 1,776.02
Seven Up Texas Corp., 2204 Leeland, Houston.	Bottlers of carbonated beverages.....	12-31-1943 12-31-1944 12-31-1945	261,766.06 261,766.06 261,766.01	96,062.84 96,062.84 96,062.89	23,233.94 23,233.94 23,233.94	39,692.32 22,072.24 22,072.24	17,641.02 9,293.57 9,293.57
Southern Pipe Line Corp., 411 North Broadway, Corpus Christi (formerly Pittsburgh, Pa.).	Transportation oil and gas.....	12-31-1945	95,522.23	61,918.59	20,377.77	19,358.88	8,151.10
Southwestern Oil & Refining Co., Port and Summers St., Corpus Christi.	Oil refining—marketing and crude oil and gas production.	12-31-1945	82,008.83	23,509.00	4,631.25	5,280.07	2,346.69
The Steck Co., 9th and Lavaca Sts., Austin...	Printer, stationers, publishers.....	11-30-1943 11-30-1944 11-30-1945 11-30-1946	82,008.83 82,008.83 82,008.83 82,008.88	23,509.00 4,631.25 4,631.25 4,631.20	4,631.25 4,631.25 4,631.25 373.67	4,380.07 4,380.07 4,380.07 373.67	1,746.76 1,852.48 1,852.48 157.32
Stratton Drilling Co., transferor, The Chicago Corp., Transferee, 3105 Leopard St., Corpus Christi.	Drilling oil and gas wells.....	6-10-1941 to 8-31-1941 8-31-1942	4,381.46 4,801.23	45,811.23 45,391.46	2,743.50 2,323.77	415.08 2,107.60	87.16 561.87
Stratton Pipe Line Corp., 3105 Leopard St., Corpus Christi.	Pipeline transportation of petroleum products.	8-31-1943 8-31-1944 8-31-1945 8-31-1946	29,057.05 28,389.56 26,317.61 27,557.08	71,659.34 72,326.83 75,398.78 73,166.31	37,712.99 38,380.48 40,452.43 39,212.96	26,341.31 31,092.14 27,041.51 1,195.25	14,647.55 15,489.21 13,243.59 666.92
Straus-Frank Co., 301 South Flores St., San Antonio.	Wholesale distributor—automobile supplies and accessories.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	129,117.68 129,339.75 129,339.75 129,339.75	104,360.79 104,138.72 104,138.72 104,138.72	4,885.52 4,663.45 4,663.45 4,663.45	2,442.77 4,197.10 4,197.10 4,320.27	757.27 1,865.38 1,865.38 1,865.38
Swed Distributing Co., 1400 West Jackson St., Harlingen.	Beer and wine distributors.....	8-31-1944	8,711.43	33,623.86	313.57	292.77	84.67
Waco Coca-Cola Bottling Co., 650 South Main St., Fort Worth.	Bottling.....	12-31-1941 ² 12-31-1942 ² 12-31-1943 ² 12-31-1944 12-31-1945	43,115.28 43,115.28 43,115.28 43,115.28 43,115.28	25,631.48 25,631.48 25,631.48 30,419.05 6,562.12	6,562.12 6,562.12 6,562.12 6,562.12 6,562.12	2,952.95 5,905.91 2,869.87 2,624.85 6,234.02	915.40 2,869.86 2,869.87 2,624.85 2,624.85
Warren Refrigerator Co., Inc., 1305 Crooket St., Beaumont.	Dealers in store fixtures and equipment.	5-31-1944	9,343.78	6,102.85	933.32	859.38	254.32
J. Weingarten, Inc., 808 Prairie Ave., Houston.	Retail grocers.....	12-31-1942 ²	342,185.18	149,775.44	6,950.20	6,255.18	2,780.08
The White House, 502 Travis St., Houston.	Department stores.....	12-31-1942 ² 12-31-1943 ² 12-31-1944 12-31-1945	5,135.04 17,050.30 15,063.12 17,112.43	28,151.62 16,236.36 20,010.12 26,934.57	5,314.96 1,112.53 4,947.00 8,884.57	5,269.47 220.10 6,185.85 5,490.62	1,580.84 70.92 1,078.80 4,708.83
White Point Oil & Gas Co., 1024 Buffalo St., Corpus Christi.	Oil.....	12-31-1945	10,446.78	11,403.22	11,403.22	9,905.82	4,959.93
Wright Oil Co., 2019 Lincoln St., Laredo....	Wholesale oil.....	12-31-1941 12-31-1942 12-31-1943	4,256.29 4,353.65 4,353.65	11,218.05 11,120.69 11,120.69	1,681.21 1,583.85 1,583.85	588.42 1,425.47 1,425.46	135.34 427.64 427.63
Wyatt Metal & Boiler Works, Box 3052, Houston.	Fabricated structural steel.....	12-31-1945	338,904.94	112,345.06	76,725.60	72,880.32	30,690.24
Zale Jewelry Co. of El Paso, 222 North Mesa Ave., El Paso.	Retail credit jewelry.....	3-31-1943 3-31-1944 ² 3-31-1945	4,838.12 6,003.00 8,703.89	36,630.11 35,465.23 32,764.34	13,924.38 12,759.59 10,058.61	11,549.49 4,445.08 4,833.48	3,834.84 3,769.69 3,794.08
<i>Second District of Texas</i>							
American Iron & Metals, Inc., 2215 Latimer St., Dallas.	Scrap iron and metal dealer.....	1-25-1940 to 12-31-1941 ² 12-31-1942 ² 12-31-1943 ² 12-31-1944 ² 12-31-1945	1,660.82 654.24 898.91 154.25 None None	50,516.04 51,522.62 51,307.25 82,022.61 19,000.00 19,000.00	13,313.74 18,345.76 18,131.09 18,845.75 19,000.00 19,000.00	3,150.39 6,078.17 16,307.98 5,158.35 18,011.48 17,358.03	None 1,458.38 4,978.05 5,158.35 6,269.60 6,270.00
Arkansas Amusement Corp., 314 S. Harwood St., Dallas.	Motion picture theater operation.....	8-31-1945 8-31-1946	112,146.97 112,146.97	4,703.03 4,703.03	4,703.03 4,703.03	4,467.88 1,493.37	1,881.21 628.79
Associated Retail Millinery Inc., 733 Wilson Bldg., Dallas.	Retail millinery.....	1-31-1944 1-31-1945 1-31-1946	10,322.74 9,943.33 9,606.03	39,929.17 40,308.58 49,645.88	3,499.76 3,879.17 4,216.47	3,816.85 4,483.51 4,279.33	2,137.14 1,359.72 1,111.70
Mrs. Baird's Bakery, Inc., Summit and Vickery Ave., Fort Worth.	Bakery.....	6-30-1941 6-30-1942 6-30-1943 6-30-1944 6-30-1945	145,516.87 175,510.92 175,510.92 175,510.92 175,510.92	167,283.27 186,873.13 186,873.13 186,873.13 186,873.13	20,979.03 23,989.08 23,989.08 23,989.08 23,989.08	4,146.02 831.22 36,542.91 700.54 22,789.63	None 257.68 16,241.28 302.98 9,595.63
Baird Refining Co., Baird.....	Oil refining.....	12-31-1941 ² 12-31-1942 ²	26,101.33 30,500.82	47,500.01 45,109.52	9,998.67 5,599.18	3,988.62 5,039.26	1,236.47 2,967.57
Harry Bass Drilling Co., 1401 Magnolia Bldg., Dallas.	Oil and gas well drilling contractors...	12-31-1945	32,757.84	47,239.30	47,239.30	81,969.38	34,513.43
A. H. Belo Corp., Commerce and Lamar Sts., Dallas.....	Publisher of "Dallas Morning News," and operator of radio station "WFAA."	12-31-1940 12-31-1941 12-31-1942 12-31-1943 8-31-1946	102,183.72 126,739.22 131,191.27 130,358.82 5,463.79	278,300.64 253,745.14 331,170.06 332,002.51 236.21	102,286.10 143,034.09 138,911.22 138,911.22 236.21	4,276.08 37,159.14 198,665.18 167,932.60 74.99	None 11,519.33 88,295.63 74,636.65 21.32
Benton Amusement Co., 314 South Harwood St., Dallas.	Motion picture theaters.....	8-31-1946	126.78	3,103.22	3,103.22	985.35	280.66
Cupp Theatres Inc., 314 South Harwood St., Dallas.do.....	8-31-1946	126.78	3,103.22	3,103.22	985.35	280.66
Dallas-Fort Worth Brewing Co., 1026 Young St., Dallas.	Brewery.....	12-31-1944 12-31-1945	9,391.80 10,327.93	7,233.20 6,297.07	7,233.20 6,297.07	6,871.54 5,990.76	2,475.46 2,278.46
Dallas Title & Guaranty Co., 1301 Main St., Dallas.	Title insurance.....	12-31-1944 12-31-1945	47,112.55 47,112.55	9,434.98 9,434.98	9,434.98 9,434.98	8,963.23 8,963.23	3,773.99 3,773.99
Day Manufacturing Co., 219 South Crockett St., Sherman.	Manufacturers of paper boxes.....	12-31-1942 12-31-1943 12-31-1944 12-31-1945	4,141.91 4,141.91 4,141.91 4,141.91	6,684.54 6,324.44 6,324.44 6,324.44	692.64 692.64 692.64 692.64	1,086.60 623.38 658.00 658.00	325.98 187.02 187.02 187.01
East Texas Motor Freight Lines, 422 North Walton St., Dallas.	Common motor freight carrier.....	6-30-1942 6-30-1943	81,977.56 81,977.56	None None	None None	3,646.74 9,377.75	1,130.51 4,167.71
Employees Lloyds, 409 Texas Bank Bldg., Dallas.	Insurance.....	12-31-1945	17,073.31	5,726.69	5,726.69	5,440.36	2,985.15

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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 Texas—Continued</i>							
Ennis Tag & Sales Book Co. (formerly Ennis Tag & Printing Co.), Ennis.	Printing and fabrication of sales books.	10-31-1943 10-31-1944 10-31-1946	\$39,163.83 39,163.84 39,163.84	\$12,576.98 2,446.36 2,446.36	\$2,446.17 2,446.36 2,446.36	\$2,201.57 2,303.66 388.39	\$1,290.50 1,122.14 151.71
Flaming & Sons, Inc., 1120 East 12th St., Dallas.	Paper manufacturing.	5-31-1941 5-31-1942 5-31-1943 5-31-1944 5-31-1945 5-31-1946	163,890.99 197,543.87 197,263.80 197,543.81 197,455.44 197,543.79	39,583.65 148,063.83 212,773.74 10,506.19 10,594.56 10,506.21	10,871.61 10,506.13 10,756.20 10,506.19 10,594.56 10,506.21	3,296.50 5,253.07 6,690.58 9,673.74 10,064.83 5,851.80	None 1,628.46 4,302.48 4,202.20 4,237.82 2,463.93
The Fort Worth Elevators & Warehousing Co., 2111 Fort Worth National Bldg., Fort Worth.	Storage of grain.	6-30-1945 6-30-1946	51,133.26 51,123.77	39,116.74 39,126.23	39,116.74 39,126.23	37,160.91 18,737.71	15,646.70 7,889.75
The Frito Co., 1405 North Haskell St., Dallas	Manufacturer of food products.	12-31-1943 12-31-1944	21,888.93 21,888.93	33,163.57 768.57	768.57 768.57	1,383.42 730.14	814.68 407.35
Frontier Pontiac, Inc., 303 North Commerce St., Fort Worth.	Automobile dealer.	12-31-1941 12-31-1942 12-31-1943 12-31-1944	5,626.92 5,925.54 5,451.98 5,459.35	18,388.80 17,883.42 None 14,597.58	6,962.39 6,457.61 None 6,239.33	2,573.48 5,811.31 5,545.22 271.77	765.23 1,743.37 1,695.64 77.23
Gifford-Hill Pike Co., 412 Texas Bank Bldg., Dallas.	Manufacture and sale of concrete pipe.	12-31-1941 ¹ 12-31-1942 12-31-1943	22,878.01 22,878.01 22,878.01	81,624.87 81,624.86 81,624.86	34,121.99 34,121.99 34,121.99	17,060.99 58,957.17 50,952.86	5,288.90 28,901.21 24,765.64
Glass Theatres Corp., 730 East 11th St., Houston.	Motion picture theaters.	12-31-1943 12-31-1944	415.95 534.24	8,560.49 8,442.20	2,656.83 2,538.54	2,391.15 1,666.81	717.34 479.89
Graspeland Oil Co., P. O. Box 274, Abilene.	Gas and oil production.	7-31-1942 ¹	32,300.00	None	None	5,816.94	1,969.86
Haggar Co., 6113 Lemmon Ave., Dallas.	Wholesale—men's and boys' pants, shirts, etc.	11-30-1944 11-30-1945	165,697.62 165,517.66	2,259.62 2,259.62	2,259.62 2,259.62	2,193.99 2,146.64	903.85 903.84
Hanna-Pope & Co., 1111 Broadway, Lubbock.	Retail dry goods and apparel.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	14,263.49 14,263.47 14,263.47 17,100.00	23,229.75 23,229.77 23,229.78 20,393.25	2,836.51 2,836.53 2,836.53 2,836.53	2,552.87 2,552.88 1,805.25 2,694.34	810.59 808.62 1,356.60 1,380.79
Hillsdale Gravel Co., Sweetwater.	Mining and wholesale of sand and gravel.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	6,800.92 7,853.99 8,034.11 8,243.10	1,770.88 717.81 537.69 36.90	39.08 106.44 245.89 36.90	604.75 519.45 578.77 176.43	194.86 155.84 176.67 53.86
Hi-Way Machinery Co., transferor, Mrs. Katie B. O'Neal, executrix, estate of Sam O'Neal, transferee, 1818 Irwin-Keasler Bldg., Dallas.	Retail trade—highway machinery.	12-31-1942	8,349.38	22,285.70	3,648.66	4,456.48	1,336.94
H. J. Justin & Sons, 610 West Daggett St., Fort Worth.	Boot and shoe manufacturer.	5-31-1946	26,335.22	2,639.78	2,639.78	1,470.33	820.29
KRLD Radio Corp., Herald Sq., Dallas.	Radio broadcasting.	12-31-1943 12-31-1944 12-31-1945	202,104.86 202,104.86 202,104.86	29,220.14 26,895.32 29,220.16	26,895.32 26,895.32 26,895.32	24,203.79 25,550.56 25,550.55	10,758.12 10,758.12 10,758.12
S. H. Lynch & Co., Inc. (formerly Electro-Ball Co., Inc.), 2101 Pacific Ave., Dallas.	Vending machines, wholesale beer, tobacco and tobacco sundries.	11-30-1943 ¹	15,037.73	38,893.19	1,777.27	1,598.54	515.41
R. L. McClellan Grain Co., Spearman.	Grain and implements.	12-31-1941 ¹ 12-31-1942 ¹ 12-31-1943	2,873.98 2,669.67 3,088.48	5,724.80 5,429.11 5,010.30	951.62 655.33 236.52	431.02 589.80 212.87	90.13 176.95 63.87
Moore Grocery Co., 408 North Broadway, Tyler.	Wholesale groceries, produce and work-clothing manufacturers.	12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945	101,116.99 103,935.57 103,935.57 103,935.57 103,935.57	129,733.61 126,915.03 126,307.27 27,836.17 27,836.17	17,940.69 15,122.11 15,122.11 15,122.11 15,122.11	8,073.31 13,699.90 13,699.90 14,396.00 14,396.00	2,502.72 6,105.03 6,048.84 6,048.84 6,048.84
Mustang Chevrolet Co., 212 East Beauregard St., San Angelo.	Automobile sales and services.	12-31-1942 12-31-1943 12-31-1944 12-31-1945	8,665.64 3,345.87 3,345.87 3,345.87	21,478.29 23,168.06 23,168.06 23,168.06	2,089.36 3,779.13 3,779.13 3,779.13	1,638.69 3,401.22 3,590.17 3,590.18	311.60 1,020.36 1,020.36 1,020.36
Nacogdoches Grocery Co., Inc., Nacogdoches.	Wholesale grocers.	4-30-1942 ¹ 4-30-1943 ¹	13,618.33 13,845.24	15,657.93 15,431.02	449.74 222.83	390.68 306.98	171.91 92.83
Pampa Coca Cola Bottling Co., Pampa.	Soft-drink bottlers.	4-30-1943	6,422.98	1,177.02	1,177.02	1,059.32	317.80
Pi-Do Corp., 808 Slocum St., Dallas.	Manufacture of pastry mixes.	9-30-1944 9-30-1945	4,409.26 885.47	2,462.48 1,986.27	730.74 254.53	680.72 241.80	198.66 68.72
Plains Radio Broadcasting Co., 220 West 8th Ave., Amarillo.	Radio broadcasting.	12-31-1945	44,948.11	10,341.89	10,341.89	9,824.80	4,136.76
Portland Gasoline Co., P. O. Box 2142, Pampa.	Extraction of casinghead gasoline and related products.	12-31-1945	34,373.73	1,415.91	1,415.91	1,345.11	750.43
Premier Oil Refining Co. of Texas, P. O. Box 1612, Longview.	Petroleum refining—oil and gas production.	12-31-1945	116,212.95	472,148.75	222,712.65	211,576.45	89,684.82
Ring and Brewer, Inc., 1803 Elm St., Dallas.	Retail clothing.	12-31-1942 12-31-1943 1-1-1944 to 2-29-1944 6-30-1945	7,281.47 7,281.83 7,281.73	26,354.23 25,139.77 26,011.97	8,108.53 8,108.17 8,108.27	7,297.68 5,546.40 1,336.28	2,197.10 2,197.01 332.81
Ben H. Rosenthal & Co., Inc., P. O. Box 5252, Dallas.	Packing house.	6-30-1945	16,773.48	None	None	435.72	209.34
South Plains Pipe Line Co., P. O. Box 1007, Levelland.	Transportation of crude oil.	3-31-1944 3-31-1945 3-31-1946	9,302.38 9,302.38 9,303.79	40,069.12 40,069.12 14,446.21	14,447.62 14,447.62 14,446.21	13,182.45 13,725.34 10,339.91	5,299.07 6,275.86 4,728.10
Standard Manufacturing Co., Inc., of California, 1332 Canton St., Dallas.	Manufacture of metal products.	2-28-1946	2,031.19	3,288.81	3,288.81	529.10	151.49
Temple-White Co., Inc., Dabell.	Manufacturing of wooden handles.	12-31-1944 12-31-1945	9,896.55 10,329.42	9,233.30 8,800.43	9,233.30 8,800.43	8,771.64 8,351.86	3,666.75 3,543.29
Tracy-Locke Co., Inc., of Texas, 1307 Pacific Ave., Dallas.	Advertising agency.	12-31-1944	4,379.79	20,415.21	9,462.85	8,973.54	2,620.73
Travelers Oil Co., Box 688, Amarillo.	Production of crude oil and natural gas.	12-31-1945	16,960.69	26,647.21	12,964.31	12,316.10	6,871.09
Ward Drug Co., Inc., 304 North Walton St., Dallas.	Liquor package store.	12-31-1942 12-31-1943	388.42 354.41	21,515.00 21,549.01	4,055.68 4,488.69	4,000.84 2,616.58	1,200.20 1,211.95
Weaver Spring & Bumper Works, 402 North Pearl St., Dallas.	Spring and bumper repairs.						

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

FISCAL YEAR ENDED JUNE 30, 1949

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>Utah</i>							
The Elmco Corp., 634 South 4th West St., Salt Lake City.	Machinery manufacturing	12-31-1944	\$55,315.83	\$21,137.50	\$21,137.50	\$20,080.62	\$8,455.00
W. H. Wright & Sons Co., 366 24th St., Ogden.	Real estate rentals	12-31-1945	55,315.83	21,137.50	21,137.50	10,882.61	5,821.46
		1-31-1945	7,710.26	15,680.84	12,561.47	11,933.40	4,865.69
		1-31-1946	7,507.08	15,884.02	12,561.47	10,919.88	4,384.27
Wright's Inc., 2341 Washington Blvd., Ogden.	Retail ladies' ready-to-wear	12-31-1944	6,132.14	None	None	383.70	109.06
		12-31-1945	4,071.77	2,060.37	2,060.37	1,957.35	556.29
<i>Vermont</i>							
Robertson Paper Co. Inc., Island St., Bellows Falls.	Manufacturers of waxed, oiled and printed papers.	12-31-1945	8,838.86	3,454.47	2,465.10	2,341.84	691.65
Verd Mont Woolen Mills, Inc., Ludlow.	Manufacturing woolen cloth	9-30-1944	14,097.72	7,352.28	1,824.25	1,710.12	690.14
<i>Virginia</i>							
American Furniture Co., Inc., Martinsville.	Furniture manufacturing	11-30-1942	143,490.27	89,423.47	556.33	755.69	291.69
Aunt Betty Bakers, Inc., 254 Jefferson Ave., Danville.	Bakers	4-30-1946	3,440.48	14,300.59	3,194.90	2,040.86	579.10
Bassett-Walker Knitting Co., Inc., Bassett.	Textile manufacturing—knit goods	11-30-1941	22,211.54	21,806.71	13,630.93	3,401.00	None
		11-30-1942	24,169.57	23,542.68	21,830.43	14,215.69	6,660.11
		11-30-1943	25,299.08	22,403.17	20,709.92	18,902.71	11,001.59
		11-30-1942	63,794.00	46,205.53	9,406.00	10,417.05	4,096.03
Big Jack Manufacturing Co., Inc., Reynolds Arcade, Bristol.	Manufacture of work clothing	11-30-1942	63,794.00	46,205.53	9,406.00	10,417.05	4,096.03
Brooks Transportation Co., 1301 North Blvd., Richmond.	Motor freight transportation	12-31-1941	13,242.58	61,842.30	2,432.42	1,687.46	523.11
Camp Manufacturing Co., Inc. (formerly Chesapeake-Camp Corp.), Franklin.	Pulp and paper manufacturers	12-31-1940	259,145.52	315,652.46	63,599.88	28,619.95	None
		12-31-1941	326,078.53	373,921.47	117,330.17	70,398.11	21,823.41
		12-31-1942	326,078.53	373,921.47	117,330.17	105,597.16	46,932.07
		12-31-1941	157,080.25	16,224.21	9,668.69	6,766.14	2,097.50
		12-31-1942	157,080.25	16,224.21	9,668.69	4,947.61	2,198.94
		12-31-1940	7,872.30	21,547.36	2,968.53	742.13	None
		12-31-1941	9,116.48	20,303.18	3,665.75	1,376.73	605.76
Colonial Village, Inc., 1913 Wilson Blvd., Arlington.	Operator and lessor of improved real estate.	12-31-1945	18,472.97	5,495.41	5,495.41	5,220.64	2,912.57
Commonwealth Sales Corp., Richmond, Va., Mail, c/o Carolina Sales Corp., Greenville, N. C.	Distributors—electric appliances and oil heating equipment.	12-31-1945	18,472.97	5,495.41	5,495.41	5,220.64	2,912.57
Dirde Container Corp., 7th and Hospital Sts., Richmond.	Manufacturers of corrugated paper containers.	12-31-1945	15,464.00	3,755.40	3,755.40	3,567.64	1,990.37
M. J. Duer & Co., Inc., Exmore.	Produce dealer and farming	12-31-1945	2,270.78	23,764.22	5,153.43	2,052.19	883.25
The Fashion Centre, Inc., 111 West Plume St., Norfolk.	Retail ladies' wearing apparel	7-31-1946	2,270.78	23,764.22	5,153.43	2,052.19	883.25
Franc Jewelry Co. of Virginia, Inc., 3137 Wilson Blvd., Arlington.	Retail installment jewelry	6-30-1944	4,177.43	17,713.23	7,381.22	6,826.62	2,011.24
		6-30-1945	4,742.24	17,148.42	6,816.41	6,475.59	1,840.43
		11-30-1944	68,551.44	34,710.61	7,448.56	6,946.74	2,979.42
Galax Knitting Co., Inc., Galax.	Hosiery manufacturers	9-30-1945	1,755.41	2,975.59	2,975.59	2,826.81	803.31
Green Lantern, Inc., 3124 West Broad St., Richmond.	Restaurant	9-30-1946	1,869.90	2,861.10	2,861.10	685.10	194.72
P. D. Gwaltney, Jr., & Co., Inc., Commerce St., Smithfield.	Meat packing	10-31-1942	64,010.51	62,417.08	30,548.97	18,757.63	7,060.33
		10-31-1943	64,010.51	30,548.97	30,548.97	55,674.60	24,744.23
		10-31-1944	63,720.97	62,706.62	30,838.51	29,039.60	12,335.52
		10-31-1946	64,010.51	30,548.97	30,548.97	3,020.00	2,042.28
		12-31-1940	51,094.81	27,120.85	21,484.72	5,463.83	None
		12-31-1945	2,665.90	6,838.48	2,520.90	2,394.86	680.65
H. E. Harman Coal Corp., Harman.	Mining coal	12-31-1945	2,665.90	6,838.48	2,520.90	2,394.86	680.65
Chas. C. Haskell & Co., Inc., 223 East Main St., Richmond.	Drug manufacturer	12-31-1945	2,665.90	6,838.48	2,520.90	2,394.86	680.65
Hummel Manufacturing Corp., Plant Area, Hopewell.	Fibre car liners, etc.	12-31-1943	3,061.23	5,638.58	1,688.77	1,519.90	455.97
		12-31-1944	3,061.23	5,638.58	1,688.77	1,604.33	455.97
		12-31-1945	3,061.35	5,638.46	1,688.65	1,013.13	287.94
Interstate Veneer Co., Inc., Emporia.	Manufacturers—plywood cases	10-31-1942	9,830.43	40,405.95	1,899.57	1,079.89	394.49
		10-31-1943	11,099.33	39,137.05	630.67	567.61	170.28
The Lane Co., Inc., Altavista.	Manufacturer of cedar chests	12-31-1940	150,626.67	42,404.78	16,542.84	4,307.83	None
		12-31-1941	182,411.64	58,717.60	36,088.36	18,044.18	5,593.70
		12-31-1942	191,410.88	49,718.36	27,089.12	24,880.21	10,835.65
		12-31-1943	191,671.79	49,457.45	26,828.21	24,145.39	10,731.28
		12-31-1944	191,792.93	49,336.31	26,707.07	25,371.72	10,682.83
		12-31-1945	191,776.78	49,352.46	26,723.22	25,387.06	10,689.29
		12-31-1940	116,079.17	64,317.04	11,326.24	3,897.87	None
		12-31-1941	141,189.29	191,382.76	10,555.73	5,277.87	1,636.14
Lawyers Title Insurance Corp., 1111 East Main St., Richmond.	Real estate title insurance	12-31-1941	141,189.29	191,382.76	10,555.73	5,277.87	1,636.14
Lewis-Gale Hospital, Inc., 3d St. and Luck Ave. SW., Roanoke.	General hospital	12-31-1941	21,967.65	12,935.84	1,572.96	1,818.98	1,229.87
		12-31-1942	24,550.84	10,352.65	None	2,088.46	1,229.87
Lynchburg Truck & Equipment Co., Inc., 1018 Commerce St., Lynchburg.	Retail farm machinery—trucks and service.	12-31-1943	2,081.11	11,979.84	3,618.89	5,201.42	1,587.43
		12-31-1944	2,551.47	11,509.48	3,148.53	3,164.11	899.27
		12-31-1945	3,678.41	10,382.54	2,021.50	2,125.17	603.99
Manchester Board & Paper Co., Inc., Hull and Canal Sts., Richmond, Va.	Manufacturers of paper board	12-31-1940	82,535.61	None	7,714.39	1,928.60	None
		12-31-1941	95,902.97	None	18,097.03	9,048.52	2,805.03
		12-31-1942	95,902.97	None	18,097.03	16,287.50	7,238.82
		12-31-1943	95,802.77	53,016.37	18,107.23	16,377.50	7,278.89
		12-31-1944	95,802.77	102,606.92	18,107.23	17,287.37	7,278.88
Midatlantic Concrete Pipe & Products Corp., Norfolk.	Manufacturing concrete pipe and products.	3-31-1943	27,546.20	Unstated	4,287.64	3,858.87	2,272.45
		3-31-1944	27,546.20	Unstated	4,287.64	3,912.20	2,272.45
		3-31-1945	27,546.20	Unstated	4,287.64	4,073.26	2,272.45
Newport News-Perry Theatres, Inc., 603 East Jefferson St., Charlottesville, Va.	Motion picture theater	12-31-1940	8,428.68	4,186.93	431.81	129.54	None
Old Hickory Chemical Co., Stop 24, Petersburg Pike (P. O. Box 1480), Richmond.	Manufacturing and sale of carbon bisulphide.	12-31-1941	9,497.83	5,693.45	489.06	233.13	72.27
Orkin The Rat Man, Inc., 819 West Broad St., Richmond.	Externminating service	12-31-1945	409,569.81	208,915.34	39,938.71	37,941.78	15,975.48
Planters Manufacturing Co., Portsmouth.	Manufacturers of wooden containers	12-31-1943	1,408.61	10,083.65	747.01	672.81	201.69
		12-31-1944	1,482.75	10,009.51	672.87	639.22	181.68
		12-31-1945	46,792.98	22,079.49	22,079.49	19,871.55	8,831.79
		12-31-1944	46,501.25	22,371.22	22,371.22	21,252.60	8,948.49
		12-31-1945	47,442.90	21,429.57	21,429.57	20,358.09	8,571.83
		12-31-1944	47,745.10	28,770.98	2,250.24	1,846.01	553.80
Portsmouth Radio Corp., Professional Bldg., Portsmouth.	Radio broadcasting	12-31-1943	3,578.01	27,937.17	3,548.09	3,368.78	957.45
		12-31-1944	3,578.01	27,937.17	2,937.17	2,779.76	790.04
		12-31-1945	4,188.94	27,317.14	2,926.06	2,779.76	790.04
		12-31-1945	6,321.14	987.35	987.35	937.98	260.59
Rueker Lumber Co., Inc., 1320 Wilson Blvd., Arlington.	Lumber and millwork	12-31-1945	6,321.14	987.35	987.35	937.98	260.59
7-Up Bottling Co., Inc., 1800 Summit Ave., Richmond.	Bottling soft drinks	3-31-1942	17,028.16	None	None	873.39	270.75
		3-31-1943	14,977.07	34,089.04	6,682.93	6,014.64	2,335.99
		3-31-1945	14,977.07	6,682.99	6,682.99	3,601.07	2,003.52
		1-31-1943	27,978.14	69,949.23	32,821.86	64,947.43	31,188.50
		1-31-1944	25,610.76	72,316.61	35,189.24	31,474.41	16,410.66
		1-31-1945	28,474.21	69,453.16	32,325.79	28,948.19	14,207.71
		1-31-1946	33,276.38	64,650.99	27,523.62	23,926.69	10,772.75

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>							
Southern Biscuit Co., Terminal Pl., Richmond.	Manufacturer of crackers and cakes...	12-31-1942	\$86,296.72	\$50,865.92	\$4,903.28	\$7,761.05	\$3,449.31
Southern Maid, Inc., 113 Moore St., Bristol...	Manufacturers of ice cream and distributors of dairy products.	12-31-1943	86,296.72	58,085.01	4,903.28	4,412.63	1,961.35
		3-1-1941					
		12-31-1941	10,415.33	39,407.03	6,208.67	1,989.05	457.49
		12-31-1942	19,035.44	30,786.92	14,214.56	19,105.33	10,413.88
		12-31-1943	20,351.06	29,652.34	13,079.98	13,793.36	7,667.97
		12-31-1945	32,704.94	4,217.39	4,217.39	6,893.27	3,845.71
Standard Products Co., Inc., White Stone....	Manufacturing of fish oil and scrap....	12-31-1941	9,594.06	24,052.31	4,058.42	1,787.63	554.13
		12-31-1942	11,212.58	22,433.79	2,430.90	4,391.82	1,392.52
		12-31-1945	127,484.72	6,926.29	6,926.29	6,580.45	2,770.71
Times-World Corp., 201 West Campbell Ave., Roanoke.	Newspaper publishing and radio broadcasting.	12-31-1945	49,734.73	33,422.46	25,427.04	24,155.69	10,170.82
The Vaughan Furniture Co., Inc., Galax....	Furniture manufacturing.....	10-31-1945	49,734.73	33,422.46	25,427.04	4,036.99	1,699.78
Virginia Asphalt Paving Co., Inc., P. O. Box 630, Roanoke.	Contractors—road paving.....	12-31-1941	9,032.12	85,967.88	3,702.92	7,067.88	2,191.04
		12-31-1943	9,032.12	85,967.88	3,702.92	6,665.25	3,460.51
		12-31-1944	9,032.12	3,702.92	3,702.92	3,517.78	1,009.49
		12-31-1943	18,033.58	2,328.12	2,328.12	2,065.31	848.11
Virginia Machinery & Well Co., Inc., 1319 East Main St., Richmond.	Wholesale plumbing and heating—well drilling.	12-31-1943	18,033.58	2,328.12	2,328.12	2,065.31	848.11
WTAR Radio Corp., 150 West Brambleton Ave., Norfolk.	Radio broadcasting.....	6-30-1946	63,830.44	223,522.75	31,169.56	14,927.23	6,285.13
Wyatt-Cornick, Inc., 14th and Grace Sts., Richmond.	Wholesale distributors of radios, accessories, etc.	3-31-1944	9,721.47	8,888.16	8,888.16	8,109.85	2,712.25
		3-31-1945	10,779.18	7,830.45	7,830.45	7,438.93	3,137.15
		3-31-1946	12,804.18	5,805.45	5,805.45	4,155.76	2,167.74
<i>Washington</i>							
Cascade Coca-Cola Bottling Co., Inc., 113 South 6th St., Yakima.	Non-alcoholic beverages.....	12-31-1942	6,524.55	14,575.35	3,212.95	4,974.72	1,402.41
		12-31-1943	7,981.26	6,840.36	1,750.24	2,030.62	609.19
Cheney Lumber Co., Inc., 425 Tacoma Bldg., Tacoma.	Wholesale lumber, railroad ties, and mill operations.	12-31-1943	20,212.44	None	None	3,192.18	1,879.83
		12-31-1944	18,746.85	4,465.59	4,465.59	4,242.81	2,366.77
Church Grape Juice Co., Kennewick.....	Manufactures grape juice in cold storage.	8-31-1944	41,869.15	32,522.60	32,522.60	30,861.18	13,144.74
		8-31-1945	41,869.15	32,522.60	32,522.60	30,896.48	13,009.05
		8-31-1946	50,410.62	23,981.13	23,981.13	8,719.60	3,671.39
Chas. F. Clise, Agent, Inc., 300 Securities Bldg., Seattle.	Property management.....	4-30-1945	228.63	1,637.71	1,637.71	1,555.83	442.18
Copper River Packing Co., 312 Colman Bldg., Seattle.	Salmon packers.....	4-30-1946	104.15	1,672.19	1,672.19	1,588.58	302.87
		12-31-1944	37,445.04	6,677.15	6,677.15	6,343.29	3,003.01
Klopfenstein's, Inc., 1413 4th Ave., Seattle.	Retail men's wear.....	1-31-1946	18,031.29	1,139.83	1,130.83	1,062.83	552.80
The Lathrop Co., P. O. Box 1210, Fairbanks, Alaska.	Motion picture theaters and wholesalers of beer.	12-31-1941	75,054.49	80,847.26	11,912.49	9,001.81	2,790.40
		12-31-1942	74,346.02	51,555.83	12,820.96	11,358.87	5,048.38
		12-31-1943	74,346.02	51,555.83	18,767.98	16,891.18	7,507.19
		12-31-1944	77,226.02	18,767.98	18,767.98	17,829.58	7,507.20
		12-31-1945	77,226.02	18,767.98	18,767.98	17,829.58	7,507.18
Littler's, Inc., 417 Union St., Seattle.	Retail clothing and furnishings.	1-31-1946	20,533.84	3,142.91	3,142.91	2,732.19	1,524.23
National Steel Construction Co., c/o John Wilson, liquidating trustee, 500 Myrtle St., Seattle.	Manufacturing range boilers, hot water heaters, etc.	12-31-1943	40,260.27	91,314.01	22,564.52	20,593.07	9,641.98
		12-31-1944	40,260.27	91,314.01	22,564.52	21,436.29	9,025.82
		12-31-1945	40,260.27	91,314.01	22,564.52	12,374.83	5,210.46
Northwest Metal Products, Inc., 55 Spokane St., Seattle.	Manufacturing sheet metal articles.....	12-31-1940	20,438.77	13,205.01	1,411.23	None	None
		12-31-1941	23,805.17	9,838.61	1,844.83	422.41	285.05
		12-31-1942	23,805.17	9,838.61	1,844.83	1,660.35	737.94
		9-30-1944	4,638.27	10,194.67	10,194.67	6,975.20	2,824.59
Pacific Northwest Broadcasting Co., 5515 Melrose Ave., Hollywood, Calif. (formerly Pacific Broadcasting Co., Keyes Bldg., Tacoma).	Radio broadcasting network.....	12-31-1941	59,279.99	216,217.87	14,374.13	6,207.85	1,924.43
		12-31-1942	59,279.99	216,217.87	45,302.19	40,771.67	18,120.87
		12-31-1943	59,279.99	216,217.87	72,519.60	65,266.74	29,007.43
		12-31-1940	27,301.82	24,370.83	5,889.64	1,347.41	None
		12-31-1942	33,459.68	27,772.52	5,539.99	10,865.03	5,320.43
		12-31-1943	33,459.68	27,772.52	5,539.99	4,985.99	2,936.20
		12-31-1944	33,459.68	27,772.52	5,539.99	5,262.99	2,215.99
		12-31-1945	33,459.68	27,772.52	5,539.99	5,262.98	2,936.20
The Seattle Ice Co., 2200 1st Ave., South, Seattle.	Ice manufacturing and cold storage.....	10-31-1945	13,583.14	1,106.57	1,106.57	1,051.24	320.90
M. R. Smith Lumber & Shingle Co., 827 Henry Bldg., Seattle.	Manufacturers and wholesalers of red cedar shingles.	12-31-1943	43,296.52	22,872.14	15,353.52	13,818.16	6,141.41
		12-31-1944	43,296.52	22,872.14	15,353.52	14,585.85	6,141.42
		12-31-1945	45,382.01	20,786.65	13,268.03	12,004.63	5,307.22
Stebeo, Inc., P. O. Box 719, Vancouver.....	Saw and planing mill.....	7-31-1942	21,688.67	72,642.44	26,261.33	13,631.27	4,874.36
		7-31-1943	22,758.00	42,749.71	25,192.00	23,686.44	13,506.29
		7-31-1944	26,011.51	76,328.84	21,938.49	21,463.74	11,482.11
		7-31-1945	25,489.97	76,850.44	22,460.09	22,905.46	11,745.33
		12-31-1945	4,371.24	219.60	219.60	208.62	69.29
Teague Motor Co., 11 North Colville, Walla Walla.	Automobile dealer.....	12-31-1945	4,371.24	219.60	219.60	208.62	69.29
<i>West Virginia</i>							
Ashley Bread Co., 1321-25 Washington St., Charleston.	Wholesale bakery.....	12-31-1941	22,028.11	3,394.73	2,115.40	740.39	325.78
		12-31-1942	23,389.58	2,033.26	753.93	678.53	399.59
		12-31-1943	23,389.58	2,033.26	753.93	678.54	399.58
		12-31-1945	23,389.58	2,033.26	753.93	716.24	399.58
Buffalo Chilton Coal Co., Amherstdale.....	Mining and shipping coal.....	12-31-1941	13,813.85	18,425.55	8,672.23	3,468.89	1,075.36
		12-31-1942	16,558.00	15,681.40	5,040.01	4,536.00	2,129.34
		12-31-1943	16,558.00	15,681.40	5,040.01	4,536.01	1,845.02
Central Tie & Lumber Co., Petersburg.....	Wholesale lumber.....	12-31-1941	3,001.38	10,635.66	3,955.40	279.06	64.18
		12-31-1942	3,020.27	10,616.77	3,936.51	1,065.32	328.59
		12-31-1943	3,260.97	10,376.07	3,695.81	3,326.23	997.87
		12-31-1944	3,020.00	10,616.84	3,936.58	3,739.75	1,062.88
		12-31-1945	3,205.70	10,431.34	3,751.08	3,035.05	842.99
Community Broadcasting, Inc., 608 Wood lawn Ave., Beckley.	Radio station.....	12-31-1943	2,796.93	25,743.07	4,157.88	3,917.02	1,175.11
		12-31-1944	3,170.57	25,329.43	3,744.24	3,597.40	1,022.42
		12-31-1945	2,525.74	26,274.26	4,689.07	4,169.62	1,185.05
Cooperative Bus Co., Zane and Huron Sts., Wheeling.	Transportation of passengers by local bus lines.	12-31-1942	21,191.85	35,795.42	18,728.93	19,578.64	11,089.67

See footnotes at end of table.

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

FISCAL YEAR ENDED JUNE 30, 1949

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>West Virginia—Continued</i>							
Earlston Coal Co., Kermit.....	Coal mining.....	12-31-1940	\$13,997.31	\$21,569.12	\$4,628.47	\$861.45	None
		12-31-1941	14,006.70	29,423.23	7,302.28	3,454.77	\$1,071.74
		12-31-1942	18,850.01	24,579.92	2,458.97	2,213.07	1,303.25
		12-31-1943	17,168.22	28,261.71	4,140.76	3,726.68	1,656.20
The Globe Brick Co., Kenilworth.....	Brick manufacture.....	12-31-1940	168,924.38	36,979.39	4,024.35	1,408.57	None
		12-31-1941	205,903.77	41,190.40	8,175.14	4,087.57	1,267.15
		12-31-1942	205,903.77	41,190.40	8,175.14	7,357.63	3,270.07
		12-31-1943	205,903.77	41,190.40	8,175.14	7,766.39	3,270.05
		12-31-1944	205,903.77	41,190.40	8,175.14	7,766.39	3,270.06
		12-31-1945	205,903.77	41,190.40	8,175.14	5,179.96	1,800.71
C. H. Griest Co., 1127 Market St., Wheeling..	Retail drug stores.....	12-31-1942	14,968.32	16,810.02	5,675.64	5,103.68	1,947.67
		12-31-1943	14,968.32	16,810.02	5,755.51	4,521.01	2,522.26
		12-31-1944	16,468.24	15,310.10	4,170.72	3,264.28	1,821.13
		12-31-1945	17,584.94	18,445.73	3,054.02	5,142.75	1,542.83
Kanswha Valley Broadcasting Co., 210 Dickinson St., Charleston 30.	Radio broadcasting nonutility.....	12-31-1943	2,661.17	15,756.02	4,829.99	5,093.34	1,450.18
		12-31-1944	6,058.92	13,094.11	2,064.15	2,871.89	816.22
		12-31-1945	4,869.52	2,797.72	2,797.72	1,498.85	425.99
Lewis County Glass Co., Inc., Jane Lew..	Manufacturing hand blown glassware.....	12-31-1945	4,869.52	27,224.86	10,582.23	1,253.70	None
New Alma Coal Co., Kermit.....	Coal mining.....	12-31-1941	6,461.32	25,990.23	11,546.08	4,041.12	1,349.96
		12-31-1942	8,016.58	24,443.97	9,990.82	8,091.73	2,782.85
		12-31-1943	9,917.80	10,715.30	8,089.60	7,280.64	2,943.48
		12-31-1944	12,728.23	6,746.77	5,279.17	5,015.21	2,797.96
		12-31-1945	16,581.06	1,426.34	1,426.34	1,355.02	755.95
Reliance Carbon Co., Inc., United Carbon Bldg., Charleston.	Manufacture of carbon black.....	1-1-1941 to 6-30-1941 ²	97,344.37	146,364.39	22,668.61	10,027.07	3,108.40
The United Dairy Co., 138 16th St., Wheeling.	Dairy products.....	12-31-1941	60,576.04	109,792.21	16,621.48	10,470.09	3,245.70
		12-31-1942	60,418.47	104,898.12	16,122.78	14,610.51	6,449.12
		12-31-1943	59,319.88	105,996.71	16,122.78	12,837.71	6,449.12
Wheeling Machine Products Co., River Rd., Warwood, Wheeling.	Manufacturer of couplings; wholesaler of plumbing and industrial supplies.	12-31-1941	176,843.44	133,454.49	23,998.26	11,999.13	3,719.73
		12-31-1942	199,431.58	110,866.35	1,410.12	1,269.11	564.04
		12-31-1943	199,431.58	110,866.35	1,410.12	1,269.11	564.05
		12-31-1944	199,431.58	1,410.12	1,410.12	1,339.61	564.04
		12-31-1945	199,431.58	1,410.12	1,410.12	1,339.61	564.04
<i>Wisconsin</i>							
Advances Transportation Co., 1227 North 6th St., Milwaukee.	Trucking.....	9-30-1942	8,149.50	22,725.13	4,038.07	2,414.23	670.68
		9-30-1943	10,127.49	22,258.63	2,060.08	633.62	204.17
American Veneers Corp., 1540 Main St., Oconto.	Manufacturers of veneers.....	6-30-1943	3,138.78	7,649.81	6,187.07	5,568.36	1,670.51
		6-30-1944	3,636.99	7,151.60	5,088.86	6,261.40	1,537.16
		6-30-1945	3,868.61	5,457.24	5,457.24	185.16	52.63
		6-30-1946	4,394.24	6,394.35	4,931.61	1,801.49	512.02
Badger Glove & Slipper Co., 2365 North 31st St., Milwaukee.	Manufacturers of leather slippers.....	12-31-1940	14,057.93	68,118.60	7,081.34	621.56	None
		12-31-1941	16,992.79	65,183.74	8,502.52	2,975.88	1,309.39
		12-31-1942	18,417.62	63,869.38	7,189.69	6,470.72	3,436.77
		12-31-1943	18,417.69	63,869.31	7,189.62	6,470.65	3,430.75
Baker Canning Co., Theresa.....	Canning vegetables.....	3-31-1941	23,704.72	58,012.98	1,465.79	366.45	None
		3-31-1942	27,652.05	54,065.65	1,684.81	758.16	235.03
		3-31-1942	29,561.58	62,156.12	3,873.69	3,486.32	2,063.06
Burlington Mills, Inc., 748 Chestnut St., Burlington.	Manufacturers of felt products, pads, etc.	12-31-1941	41,119.12	34,803.94	13,015.08	7,892.61	2,446.71
		12-31-1942	45,489.45	17,107.41	8,634.56	7,771.10	3,453.83
		12-31-1944	45,159.44	30,763.62	8,634.56	8,202.83	3,453.82
		12-31-1945	44,938.58	20,984.48	8,634.56	8,202.83	

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 702 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1946

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>Wisconsin—Continued</i>							
Wisconsin Motor Corp., 1910 South 53d St., Milwaukee.	Manufacture and sale of internal combustion engines.	9-30-1941	\$90,030.39	\$925,354.31	\$23,230.69	\$11,118.13	None
		9-30-1942	112,242.46	903,142.24	36,480.00	20,049.02	\$8,753.00
<i>Wyoming</i>							
Cheyenne Lumber Co., Cheyenne.....	Retail lumber.....	6-30-1943	2,697.50	10,793.56	3,033.06	2,755.38	826.61
		6-30-1944	3,102.65	10,388.40	2,627.91	1,380.06	414.03
The Cheyenne Newspapers, Inc., 110 East 17th St., Cheyenne.	Newspaper publishing.....	12-31-1940	18,110.75	43,639.25	11,281.43	452.38	None
		12-31-1941	20,970.38	40,779.62	13,390.91	2,754.23	1,211.86
Plains Hotel Co., Cheyenne.....	Hotel operating.....	12-31-1942	22,980.46	38,769.54	11,380.83	11,186.15	6,587.40
		12-31-1944	47,957.58	5,138.80	5,138.80	4,881.86	2,055.52
		12-31-1945	50,985.70	2,110.68	2,110.68	2,005.15	844.27

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1945

<i>6th District of California</i>							
Drake Machine Co., 8355 Wilcox Ave., Bell-Lawrence-Phillips Steamship Co., 714 West Olympic Blvd., Los Angeles.	Machine shop.....	12-31-1944	\$2,003.26	\$824.97	\$824.97	\$783.72	\$222.74
		10-31-1943	5,285.36	1,887.99	1,887.99	1,732.02	519.61
		10-31-1944	2,950.52	4,222.81	4,222.81	801.48	237.83
		11-1-1944 to 12-6-1944	3,873.92	3,299.41	3,299.41	309.14	81.3
Maynard Boyce, Inc., 1151 South Broadway, Los Angeles.	Service-selling organization for advertising space.	11-30-1943	2,989.27	20,466.63	5,967.73	10,780.20	3,234.06
		11-30-1944	2,989.27	20,466.63	5,967.73	2,606.20	1,611.28
<i>Georgia</i>							
Robeson Enterprises, Inc., 154-6 Walton St. N.W., Atlanta.	Motion picture theatre.....	12-31-1943	1,314.63	7,988.86	7,988.86	7,189.97	2,156.99
		12-31-1944	1,321.01	7,982.48	7,982.48	4,783.70	1,359.58
		12-31-1945	1,351.28	7,952.21	7,952.21	7,554.59	2,147.09
<i>1st District of Illinois</i>							
Merkle-Korff Gear Co., 213 North Morgan St., Chicago.	Manufacturers of gears.....	12-31-1940	18,234.34	21,929.95	17,541.24	5,246.42	None
		12-31-1941	23,251.64	24,849.31	19,593.36	9,796.68	3,036.96
Norris Construction Co., 450 East Ohio St., Chicago.	General contractor.....	12-31-1941	3,553.70	16,004.97	4,046.30	2,075.65	913.29
		12-31-1942	8,061.04	11,497.63	None	4,233.23	1,269.98
		12-31-1943	4,132.87	15,425.80	3,467.13	2,548.52	1,936.44
Stineway Drug Co., 812 West Randolph St., Chicago.	Wholesale and retail drugs.....	4-30-1944	67,290.00	7,966.36	7,966.36	4,750.46	3,767.40
		4-30-1945	67,420.49	7,965.56	7,965.56	907.80	20.18
<i>Indiana</i>							
Chester B. Stem, Inc., Woodruff and River Sts., New Albany.	Veneer manufacturers.....	12-31-1940	13,611.49	22,753.42	4,674.81	531.37	None
		12-31-1941	17,086.38	43,856.80	7,964.69	2,787.64	1,226.56
		12-31-1942	17,086.33	49,223.46	7,964.74	7,188.27	4,095.73
		12-31-1943	17,435.85	19,849.61	7,615.22	6,853.70	3,420.67
<i>Iowa</i>							
Chandler Co., 804 1st Ave. N.W., Cedar Rapids.	Wholesale plumbing and heating supplies.	12-31-1944	21,700.20	3,566.36	3,566.36	3,388.04	1,800.1
		12-31-1945	17,916.59	7,409.97	7,409.97	7,042.08	3,928.7
<i>Maryland</i>							
The Maryland Broadcasting Co., 7 East Lexington St., Baltimore.	Radio broadcasting station.....	9-30-1944	8,672.40	2,981.96	2,981.96	2,785.39	829.92
		9-30-1945	10,241.25	1,413.11	1,413.11	1,342.45	409.8
		6-30-1945	3,970.00	2,839.48	2,839.48	920.67	261.66
Monroe Theatre Co., 1924 West Pratt St., Baltimore.	Motion-picture exhibitor.....						
Warner Fruehauf Trailer Co., Inc., Bush and Hamburg Sts., Baltimore.	Distributors of Fruehauf trailers, parts, bodies, accessories and service.	12-31-1942	19,611.20	33,316.44	11,612.45	10,451.20	6,061.28
		12-31-1943	19,611.20	33,316.43	11,612.45	10,451.21	6,061.28
		12-31-1944	19,470.27	16,911.40	11,753.38	11,165.71	6,239.27
		12-31-1945	19,470.27	33,457.37	11,753.38	11,165.71	6,229.29
<i>Michigan</i>							
Frank P. Davey Co., 501 Townsend St., Lansing.	Hotel.....	12-31-1944	8,097.08	4,252.92	4,252.92	4,040.27	1,148.29
		12-31-1945	8,097.08	4,252.92	4,252.92	4,040.27	1,195.29
Howell Electric Motors Co., 409 North Roosevelt St., Howell.	Manufacture of electric motors.....	12-31-1940	54,352.80	82,649.08	7,717.96	2,701.28	None
Macomb Publishing Co., 67 Cass Ave., Mount Clemens.	Publisher-newspaper.....	12-31-1941	64,286.89	101,220.41	13,300.92	7,315.51	2,267.81
		12-31-1943	8,068.96	73,248.79	956.04	3,809.98	1,142.99
Paw Paw Canning Co., Paw Paw.....	Canning and preserving fruit and vegetables.	12-31-1944	7,949.21	1,075.79	1,075.79	4,114.98	1,169.53
		3-31-1942	3,692.57	10,715.85	5,415.95	2,187.89	683.74
		3-31-1943	4,594.84	9,713.61	4,413.68	4,140.23	1,242.07
Signal Electric Manufacturing Co., Broadway and Park Ave., Menominee.	Electrical appliance manufacturers.....	3-31-1944	5,370.09	8,938.36	3,638.43	3,605.41	1,066.88
		7-31-1941	101,110.33	10,594.97	5,100.60	1,530.19	None
		7-31-1942	123,464.05	16,128.90	3,948.93	1,927.95	638.24
<i>Mississippi</i>							
Shelby Oil Mill, Shelby.....	Oil mill.....	6-30-1942	19,838.32	7,707.07	2,707.07	266.51	82.61
		6-30-1943	24,797.90	39,919.67	2,747.49	7,026.91	4,138.07
<i>1st District of Missouri</i>							
Hyde Park Distributors, Inc., 45 East Lockwood Ave., Webster Groves.	Wholesale beer distributor.....	9-30-1944	797.04	8,702.96	8,702.96	501.65	150.53
Valley Dolomite Corp., 1008 Federal Commerce Trust Bldg., St. Louis.	Manufacturing.....	12-31-1945	62,560.58	22,019.06	22,019.06	15,800.08	10,652.67
<i>5th District of New Jersey</i>							
Bilkays Express Co., Inc., 287-289 Mount Pleasant Ave., Newark.	Express company.....	12-31-1941	1,282.32	12,967.68	1,725.83	751.70	172.89
		12-31-1942	2,145.65	3,905.74	863.10	1,213.76	364.14
		12-31-1943	2,477.43	3,573.36	530.72	774.89	232.47
		12-31-1944	3,331.34	2,719.83	None	245.20	69.69

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1948

(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>2d District of New York</i>							
National Auto Renting Co., Inc., 438 West 18th St., New York.	Commercial truck renting.....	10-31-1945	\$17,641.66	\$3,923.70	\$3,923.70	\$1,927.07	\$1,075.11
<i>88th District of New York</i>							
Davis Refrigeration Co., Inc., 120 West Tupper St., Buffalo.	Refrigeration and air conditioning.....	12-31-1941	890.06	10,984.94	1,709.14	615.42	141.55
Weber-Knapp Co., Chandler St., Jamestown.	Manufacture of hardware.....	12-31-1942	2,408.33	9,466.67	190.87	315.76	94.72
		12-31-1943	113,809.58	829,489.82	1,779.50	1,601.55	850.46
		12-31-1944	113,809.58	29,396.31	1,779.50	1,690.53	711.86
<i>North Carolina</i>							
Currie B. Witt, Inc., c/o Witt Tire Co., 404 13th St., Tampa, Fla. (formerly Charlotte).	Tires, tubes, etc.....	1-31-1942	1,953.73	4,694.64	366.27	141.32	32.51
<i>18th District of Ohio</i>							
The C. A. Olsen Manufacturing Co., West of Filbert St., Elyria.	Furnace manufacturers.....	12-31-1945	56,652.98	146,616.62	None	824.00	346.94
<i>1st District of Pennsylvania</i>							
Colver Store Co., 123 South Broad St., Philadelphia.	Retail trade—general merchandise.....	1-31-1945	36,149.89	4,410.09	4,410.09	1,976.39	1,225.12
The J. L. N. Smythe Co., 16th and Callowhill Sts., Philadelphia 30.	Wholesaler of paper, etc.....	12-31-1944	16,832.11	5,540.34	5,540.34	5,263.32	2,936.37
Weiland Theatre Co., 900 Bankers Securities Bldg., Philadelphia.	Motion-picture exhibitor.....	12-31-1945	15,236.49	4,606.18	4,606.18	6,711.19	3,211.04
<i>South Carolina</i>							
Southern Margarine Co., Greenville.....	Manufacture of margarine and salad dressing.	6-30-1943	10,194.29	68,473.73	21,468.01	19,636.61	8,999.79
		6-30-1944	11,104.43	67,473.59	20,467.87	19,282.71	9,377.35
<i>1st District of Texas</i>							
Harris County Broadcast Co., 5th Floor Gulf Bldg., Houston.	Broadcasting.....	11-30-1943	24,100.23	98,810.77	18,649.77	16,784.80	9,884.38
Herrin Transfer & Warehouse Co., 701 Dowling St., Houston.	Moving and warehousing.....	12-31-1942	629.22	6,517.47	1,163.47	1,047.13	314.14
Johnston Oil Field Service Corp., 5702 Navigation Blvd., Houston.	Oil well drill stem testing.....	12-31-1943	629.23	6,517.36	1,163.46	1,047.11	314.14
Texas Marine Supply Co. (dissolved), 8106 Harrisburg Blvd., Houston.	Marine supplies.....	12-31-1940	5,161.43	2,438.57	2,438.57	2,894.41	822.62
		12-31-1941	6,338.32	32,080.60	1,957.38	489.35	None
		12-31-1941 to 1-1-1942	7,636.64	30,992.16	2,897.79	1,159.11	451.64
		11-30-1942	7,636.64	30,992.16	2,897.79	2,202.24	715.95
<i>2d District of Texas</i>							
Hutchison Pipe & Waste Material Co., 1626 Kirby Bldg., Dallas.	Scrap iron and metal dealers.....	3-31-1944	6,397.28	76,635.29	3,102.72	4,998.98	1,479.25
		3-31-1945	3,203.84	76,801.95	6,296.16	6,171.21	1,753.92
		3-31-1946	3,031.29	63,649.04	6,468.71	4,630.00	1,315.90
<i>Utah</i>							
Anderson Jewelry Co., 263 South Main St., Salt Lake City.	Retail jewelry.....	8-31-1942	23,481.46	33,196.54	3,882.88	2,044.09	799.22
<i>Virginia</i>							
Marlowe Tire Co., Inc., 2701 West Broad St., Richmond.	Retail tires and tubes.....	9-30-1945	7,270.78	17,401.46	3,231.69	2,070.90	588.57
Third Buckingham Community, Inc., 313 North Glebe Rd., Arlington.	Real estate.....	9-30-1946	7,270.78	17,401.46	3,231.69	768.78	221.79
		9-30-1941	49,958.83	None	None	152.91	54.90
		9-30-1942	51,582.42	None	None	6,091.82	2,677.24
<i>Wisconsin</i>							
Siesel Construction Co., 514 East Ogden Ave., Milwaukee.	General engineering and construction.	12-31-1942	26,751.67	49,730.39	7,356.08	20,532.28	13,956.44

1 Allowance made during the fiscal year ended June 30, 1949, 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.

[F. R. Doc. 49-8389; Filed, Oct. 17, 1949; 8:54 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 8404, 9471]

GLENS FALLS PUBLICITY CORP. (WGLN) AND WEIM FITCHBURG, INC. (WEIM)

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Glens Falls Publicity Corporation (WGLN), Glens Falls, New York, Docket No. 8404, File No. BML-1247; WEIM Fitchburg, Incorporated (WEIM), Fitchburg, Massachu-

setts, Docket No. 9471, File No. BP-7339; for modification of license and for construction permits.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 7th day of October 1949;

The Commission having under consideration the above-entitled application of WEIM Fitchburg, Incorporated which requests a permit to change the facilities of Station WEIM, Fitchburg, Massachusetts from frequency 1340 kilocycles, 250 watts power, unlimited time to frequency 1280 kilocycles, 1-kilowatt power,

unlimited time, to install a directional antenna, change transmitter location, and install a new transmitter;

It appearing, that, the above-entitled application of Glens Falls Publicity Corporation for modification of license to change the facilities of Station WGLN, Glens Falls, New York from frequency 1230 kilocycles, 100 watts power, unlimited time to frequency 1280 kilocycles, 1 kilowatt power, unlimited time employing a directional antenna day and night was designated for hearing October 27, 1948, in a consolidated proceeding with the application of Richard O'Connor and