



## MERRY CHRISTMAS AND A HAPPY NEW YEAR

### INDUSTRY EMPLOYMENT AND PAY DATA

The Federal Communications Commission in a press release December 22, presented employment and compensation data for standard broadcasting stations and networks covering the week of October 17, 1943. The forms for reporting such information to the FCC were sent out October 9 and the NAB REPORTS of October 15 carried an appeal to stations to complete the form and return it as quickly as possible. On December 3rd, the NAB REPORTS carried another appeal pointing out that 100 stations had, at that time, failed to return reports.

The release by the FCC shows that responses were received from 815 standard broadcast stations and 10 networks. Approximately 52 stations failed to return their forms in time to be included in the compilation.

The 815 stations and 10 networks, during the week of October 17, 1943, employed 24,515 persons full-time and 4,862 persons part-time. Total compensation for the week to all full-time employees was \$1,366,687. The weekly average for full-time employees was \$55.75. This represents an increase of 6.6% over the average of \$52.32 reported for a week in October 1942. The average weekly compensation for full-time employees excluding executives was \$49.50, an increase of 7.3% over the 1942 average of \$46.12.

The FCC in its press release expressed appreciation for the cooperation of the great majority of stations and networks which fulfilled its request promptly.

The interest of the NAB in these data is based upon their informational value to the industry in labor negotiation. It was upon NAB request that the Commission last year sent out the employee data forms in advance of its annual report forms and released employee data prior to the close of the year. The Commission is rendering a real service to the industry in following this procedure and in preparing a comprehensive report at an early date.

In the following table employment and compensation figures are presented for full-time employees for the total industry reporting, for networks and their key stations and for 806 broadcast stations. This represents summary

information. In its release of December 22, the FCC made available like information for station employees by geographic districts and regions for both full-time and part-time employees. Figures for individual districts and regions will be made available upon request.

The Commission will release additional tabulations by class of station, by city size and by metropolitan districts at some future date. As these data become available NAB will undertake to furnish upon request the particular information which compares in employee data with the station classification, city size and geographic location of the inquiring station.

### NAVY WARCASTS

Cooperating with the Industrial Incentive Division of the Navy Department, NAB is endeavoring to enlist the cooperation of broadcast stations located in selected centers of war production in a plan to carry news of the war to workers at their machines.

Termed "warcasts" the Navy's plan calls for a special kind of news broadcast to be sent from the radio station's news room over leased wire to war plants having public address systems. For the past several months this warcast plan has been in operation in several cities and the techniques have been perfected.

Assured of the feasibility of the plan, the NAB War Committee has agreed to cooperate in every possible way with the Navy Department in promoting it in other production centers. On next Monday (December 27) full details of the plan, documented with certain facts, will be sent out to the manager of one radio station in 30 selected cities. He will be asked to secure the cooperation of other radio stations in the community in getting the plan in operation.

The cost, including leased lines and additional personnel, if any, would be defrayed by the plants receiving the warcasts. This plan presents a splendid opportunity for radio stations in the selected communities to render a direct and genuine service to the war effort and NAB heartily commends it for favorable consideration.

# SUMMARY OF FUNCTIONAL EMPLOYEE DATA OF 10 NETWORKS AND 815 STANDARD BROADCAST STATIONS AS REPORTED TO THE COMMISSION

FULL-TIME EMPLOYEES—FOR THE WEEK BEGINNING OCTOBER 17, 1943

PARTICULARS 1	10 Networks and 815 Stations			Networks Including 9 Key Stations of Major Networks			806 Stations		
	Number 2	Compensation 3	Average 4	Number 5	Compensation 6	Average 7	Number 8	Compensation 9	Average 10
<b>Executives:</b>									
General managerial	969	\$ 141,856	\$146.39	46	\$ 19,346	\$420.57	923	\$122,510	\$132.73
Technical	554	38,409	69.33	18	2,414	134.11	596	35,995	67.15
Program	518	38,814	74.93	35	6,312	180.34	483	32,502	67.29
Commercial	400	44,281	110.70	45	7,897	175.49	355	36,884	102.49
Publicity	119	9,474	79.61	27	3,465	128.33	92	6,009	65.32
Other	216	17,737	82.12	30	3,558	118.60	186	14,179	76.23
Total, executives	2,776	290,571	104.67	201	42,992	213.89	2,575	247,579	96.15
<b>Employees (Other than executives):</b>									
<b>Technical:</b>									
Research and development	92	6,996	76.04	45	4,329	96.20	47	2,667	56.74
Operating	4,383	227,617	51.93	809	54,154	66.94	3,574	173,463	48.53
Other	324	11,856	36.59	66	2,669	40.44	258	9,187	35.61
<b>Program:</b>									
Production	1,022	55,730	54.53	384	24,884	64.80	638	30,846	48.35
Writers	802	33,096	41.27	120	7,453	62.11	682	25,643	37.60
Announcers	3,072	144,786	47.13	164	11,702	71.35	2,908	133,084	45.76
Staff musicians	2,150	150,569	70.03	517	62,659	121.20	1,633	87,910	53.83
Other artists	1,386	88,553	63.89	704	48,817	69.34	682	39,736	58.26
Other	1,197	53,151	44.40	537	27,515	51.24	660	25,636	38.84
<b>Commercial:</b>									
Outside salesmen	1,348	110,540	82.00	152	18,625	122.53	1,196	91,915	76.85
Promotion and merchandising	592	30,636	51.75	361	19,895	55.11	231	10,741	46.50
Other	488	19,549	40.06	307	13,350	43.49	181	6,199	34.25
<b>General and administrative:</b>									
Accounting	937	34,342	36.65	266	10,366	38.97	671	23,976	35.73
Clerical	1,120	28,190	25.17	247	6,517	26.38	873	21,673	24.83
Stenographic	1,172	33,214	28.34	218	6,850	31.42	954	26,364	27.64
Other	1,248	35,765	28.66	594	18,515	31.17	654	17,250	26.38
<b>Miscellaneous</b>	406	11,526	28.39	51	2,674	52.43	355	8,852	24.94
Total, employees	21,739	1,076,116	49.50	5,542	340,974	61.53	16,197	735,142	45.39
Total, executives and employees	24,515	\$1,366,687	\$55.75	5,743	\$383,966	\$66.86	18,772	\$982,721	\$52.35

NOTE: Data in this release, with the exception of columns (2), (3), (4) are not exactly comparable with similar releases for prior years, because the network reports include the employees of eight 50kw stations and one 5kw station. In prior years, an apportionment of these employees and their compensation had been made by the Commission between the networks and stations.

## RADIO STATIONS HELPED LIFT WASHINGTON, D. C., NEWS BLACKOUT (Reprinted from Washington Times-Herald, Dec. 21)

Washington radio stations yesterday and last night co-operated with local newspapers to bring news to the public during the work stoppage caused by a "continuous meeting" of the Columbia Typographical Union, involving printers on the four Washington newspapers.

With the presses of the District dailies halted for the first time in their history, all local broadcasting stations devoted special periods to programs of news gathered by the newspapers.

### WOL Has Four Newscasts

Among the first to offer its cooperation was station WOL, which set up four special newscasts by its featured commentator, Billy Repaid.

Local news prepared by the *Times-Herald* was broadcast by Repaid at 11 a. m., 12:45, 4:15 and 10:30 p. m., and by a news announcer over WRC at 1 and 6 p. m.

Other WOL newscasts were introduced with the statement:

"This special news program is brought to you as a public service in cooperation with the *Washington Times-Herald*, *Evening Star*, *Washington Daily News*, and the *Washington Post*."

Besides its regularly scheduled news programs, Station WMAL broadcast six special newscasts. Peoples Drug Stores, during the "Pin Money from Peoples" period, devoted 15 minutes to local happenings, and Commentator Clark Mahoney gave special attention to the progress of

negotiations between the printers, WLB, and the publishers.

Stations WTOP, WWDC, and WINX donated periods of their regular broadcasts.

All local stations returned to regular schedules late last night, when it was learned the printers would return to their jobs.

## KATE SMITH AND TED COLLINS RECORD "REPORT ON RADIO"

Based on an advertisement written by Raymond Rubicam highlighting radio's accomplishments in the war, Kate Smith, Ted Collins and cast have recorded a graphic fifteen minute presentation entitled "Report on Radio" which is now being distributed to CBS affiliates, according to Paul Hollister, Vice-President, CBS.

The program features the dramatic interruption of America's peacetime pursuits on Sunday, December 7, 1941, when radio brought the astounding news from Pearl Harbor, and follows with an impressive re-enactment of radio's important role in the war since that date.

Widespread acceptance is expected for this show, in which radio's top flight talent tells radio's story to the listening audience. Kate Smith and Ted Collins are supported by an excellent cast and expert production.

Reprints of the Rubicam full page newspaper advertisement, source of much comment this fall, were distributed to all networks and stations with a letter from Neville Miller, President of NAB, urging that the material be given full publication and developed into radio programs.

The CBS response, evident in the Kate Smith, Ted Collins show, opens a new phase in the long range effort



Neville Miller, *President* C. E. Arney, Jr., *Secretary-Treasurer*

Robert T. Bartley, *Director of War Activities*; Lewis H. Avery, *Director of Broadcast Advertising*; Willard D. Egolf, *Assistant to the President*; Howard S. Frazier, *Director of Engineering*; Joseph L. Miller, *Director of Labor Relations*; Paul F. Peter, *Director of Research*; Arthur C. Stringer, *Director of Promotion*.

to tell radio's story over the radio. NAB is proceeding with fore-laid plans to get maximum distribution for the pressings. It is hoped that the format will be adopted by all elements of the broadcasting industry.

### SOME TUBE RELIEF IN SIGHT

A definite program for the production in the first quarter of 1944 of at least 4,500,000 radio tubes of critical types for civilian receiving sets was announced today by the WPB Radio and Radar Division.

These tubes for household type radio sets are being scheduled for production in sizable quantities by plants best equipped to produce them, the Domestic and Foreign Radio Branch of the Radio and Radar Division said.

It is expected that tubes will continue to reach civilian outlets in increasing quantities as the new program gets under way.

The cooperation of radio servicemen and dealers is expected in seeing that the tubes first reach householders who have no sets in operation because of lack of tubes.

#### Editor's Note:

*While NAB is gratified by the foregoing announcement of first quarter tube production for receivers, it is not in agreement on quantity.*

*The announced production, while helpful, represents only approximately one-half the number of tubes needed.*

*4,500,000 tubes is regarded as a "token production," in recognition of the need, but far from a quantitative solution of the problem.*

### RADIO TUBE BLACK MARKET?

These headlines appear at the top of the front page of NAB *Swap Bulletin* dated December 24, 1943.

Station managers are urged to read this front page in detail and to make reply. Just two facts are wanted: (1) Whether there is a black market; (2) how it works. Findings will be relayed to Office of Civilian Requirements.

### INFANTILE PARALYSIS CAMPAIGN

On Monday, December 27, NAB President Miller, chairman, National Radio Division, The National Foundation for Infantile Paralysis, will mail all stations a letter soliciting their cooperation in the 1944 campaign.

Shortly thereafter stations will receive, from the Radio Division, various suggestions and types of material, both live and transcribed. Mr. Miller pointed out that the broadcast industry had accepted an ever increasing part in the struggle for the cure and prevention of infantile paralysis. He expressed confidence that a new high mark in achievement would result in the forthcoming campaign.

During the summer of 1943 the infantile paralysis epidemic in the several states claimed 12,000 Americans.

## ATT: STATION MANAGER

### Public Health Reports May Still Be Sent In

By December 13 204 stations returned the questionnaire covering local program service to the public health.

This material was the basis of an address made to the Health Conference of the New York Academy of Medicine on December 14 by Willard D. Egolf, Assistant to the President, NAB.

More stations have replied since that time. Final figures will be revised to include all stations replying. Please let us have your answer, so that the final record will be as comprehensive as possible. If you prefer, send a letter, giving title of show or shows, length, days and hours of broadcast, how long on the air, source of material, remarks, etc.

### IRE WINTER TECHNICAL MEETING

The winter technical meeting of the Institute of Radio Engineers is to be held in New York on Friday and Saturday, January 28-29, 1944. Hubert M. Turner, Associate Professor of electrical engineering at Yale University, will be installed as president, succeeding Dr. Lynds E. Wheeler, head of the Engineering Department's Information Division of FCC.

At the Friday session (28), W. R. G. Baker, Chairman of the Radio Technical Planning Board, and several panel chairmen will discuss the work of RTPB. At the banquet that evening, the medal of honor awarded by IRE in recognition of distinguished service in radio communication, will be bestowed upon Harraden Pratt.

The Morris Liebmann Memorial Prize will be awarded to W. L. Barrow. In addition, Fellowship Awards will be bestowed upon S. L. Bailey, C. R. Burrows, M. G. Crosby, C. B. Feldman, Keith Henney, D. O. North, K. A. Norton, S. W. Seeley, D. B. Sinclair, Leo Young and Harry Diamond.

The Saturday session will be featured by a symposium discussion in which E. K. Jett, Chief Engineer of the FCC, will discuss "Engineering Work of the Federal Communications Commission," and G. P. Adair, Assistant Chief Engineer of the FCC, will talk upon "Timely Broadcast Matters." W. N. Krebs, Chief of the Safety and Special Services Division of FCC, will lead a discussion on "Police, Aviation and Maritime Services," while P. F. Siling, Chief of the International Division, FCC Engineering Department, will discuss "International Point-to-Point and Allocation Problems."

Saturday evening there will be a joint session between the IRE membership and the American Institute of Electrical Engineers.

These sessions are of great significance to those interested in radio engineering matters.

### WHO BARN DANCE PLAYS TO \$138,300.00 WAR BOND HOUSE

A year ago WHO discontinued the public performance of its celebrated Barn Dance, to cooperate with ODT and cut down on fan travel, moving the show to the studios.

On November 6, however, announcement was made that





L. J. Duncan, Lelia A. Duncan, Josephine A. (Keith) Rawls, Effie H. Allen, d/b as Valley Broadcasting Co., West Point, Ga.—Granted petition to accept amendment to its application so as to specify new transmitter site; hearing date to be unchanged (Jan. 4, 1944). (Application is for construction permit for new station to operate on 1490 kc., 250 watts, unlimited.) (Docket No. 6549).

## APPLICATIONS FILED AT FCC

### 750 Kilocycles

KXL—KXL Broadcasters, Portland, Oregon.—Special service authorization to operate unlimited time, employing directional antenna day and night for the period ending 2-1-46.

### 1240 Kilocycles

NEW—WARC, Inc., Rochester, N. Y.—Construction permit for a new standard broadcast station to be operated on 1240 kc., 250 watts power, unlimited hours of operation. (Facilities of WSAY when relinquished by WSAY operating on 1370 kc. as authorized by construction permit.)

KODY—Radio Station WOW, Inc., North Platte, Nebr.—License to cover construction permit (B4-P-3549), which authorized change in equipment, frequency, power and hours of operation.

NEW—Charles P. Blackley, Staunton, Va.—Construction permit for a new standard broadcast station to be operated on 1240 kc., 250 watts, unlimited time. Amended: re change in type of transmitter, antenna and change studio site.

KODY—Radio Station WOW, Inc., North Platte, Nebr.—Authority to determine operating power by direct measurement of antenna power.

KICD—Iowa Great Lakes Broadcasting Co., Spencer, Iowa.—Modification of license to increase power from 100 watts to 250 watts.

### 1450 Kilocycles

WLAP—American Broadcasting Corp. of Kentucky, Lexington, Ky.—Modification of license to change corporate name to American Broadcasting Corporation.

### 1490 Kilocycles

NEW—Birney Imes, Jr., Tupelo, Miss.—Construction permit for a new standard broadcast station to be operated on 1490 kc., 250 watts power, unlimited time. Amended: re equipment changes.

## TELEVISION APPLICATION

NEW—Albuquerque Broadcasting Co., Albuquerque, N. Mex.—Construction permit for a new experimental television broadcast station to be operated on Channel #1 (50000-56000 kc.), emission A5 and special power of 3 KW.

## MISCELLANEOUS

WKRB—American Broadcasting Corp. of Kentucky, area of Lexington, Ky.—Modification of license to change corporate name to American Broadcasting Corporation.

WEGD—American Broadcasting Corp. of Kentucky, area of Lexington, Ky.—Modification of license to change corporate name to American Broadcasting Corporation.

WEGE—American Broadcasting Corp. of Kentucky, area of Lexington, Ky.—Modification of license to change corporate name to American Broadcasting Corporation.

## FEDERAL TRADE COMMISSION DOCKET

### COMPLAINTS

The Federal Trade Commission has alleged unfair competition against the following firms. The respondents will be given an

opportunity to show cause why cease and desist orders should not be issued against them.

**Alberty Foods Products, et al.**—A complaint has been issued charging Ada J. Alberty, 729 Seward St., Hollywood, Calif., engaged in the sale of food and drug products, including vitamin preparations, with disseminating false advertisements concerning such products in newspapers, periodicals and other advertising media. The respondent trades under the names The Alberty Food Products, Alberty Products, Alberty Products Sales Co., The Cap-Lone Co., and Cheno Products. (5101)

**Atlantic Commercial Agency, Inc.**, Gerald H. Strickland, G. Russell Walsh and S. Mortimer Hirshorn, all of 101 North Third Street, Camden, N. J., and Dorothy Boyden, trading as Secretarial Service, 6 North Michigan Avenue, Chicago, are charged in a complaint with the use of unfair and deceptive acts and practices in the operation of a collection agency. (5100)

**Decker Products Co.**, Pelham, N. Y., selling and distributing an exhaust muffler attachment designated "Vacudex," designed to save gasoline and effect other economies in the operation of automobiles and trucks, are charged in a complaint with misrepresentation. (5097)

**Dri-Kleen Co.**, 325 West Huron St., Chicago, is charged in a complaint with misrepresenting the cleansing properties of a product designated "dri-kleen" which, when in solution, is recommended for use in the cleaning of all fabrics, including wearing apparel, drapes, rugs and upholstery. (5103)

**Milton S. Kronheim & Son, Inc.**, Washington's largest liquor wholesaler, is charged in a complaint issued with engaging in "unfair, coercive and oppressive practices" which tend to give it a monopoly in the sale of whiskies, wines and brandies to retailers in the District of Columbia. The respondent, which has its principal place of business at 1425 New York Ave., N. E., is said to have an annual volume of sales in excess of \$4,000,000. (5102)

**Mary Muffet, Inc.**—A complaint has been issued charging Mary Muffet, Inc., 1136 Washington Ave., St. Louis, with misrepresentation of the fiber content of fabrics and wearing apparel. (5104)

**New Jersey Service Company, Inc.**, 819 Cooper Street, Camden, N. J., and Dorothy Boyden, trading as "Secretarial Service," 6 North Michigan Avenue, Chicago, are charged in the complaint with the use of unfair acts and practices in commerce in connection with the operation of a collection agency. (5099)

## CEASE AND DESIST ORDERS

The Commission issued no cease and desist orders last week.

## STIPULATIONS

During the week the Commission has announced the following stipulations:

**Austin Technical Institute**, and now doing business as Austin Technical Publishers, 275 Seventh Ave., New York, selling a home study course designated "A.T.I. Home Study Course in Blueprint Reading," has stipulated to cease representing, by use of the word "Institute" as a part of his trade name or by other means, that he conducts an institution of learning with a staff of competent, experienced and qualified educators for the purpose of promoting learning; that his home study course is an invention or that articles of merchandise, the cost of which is included in the purchase price of his course, are free, either by use of the term "free" or any other term of similar meaning, or that a person, as a result of the completion of the course, would be a trained expert in blueprint reading. (03174)

**Bechard Manufacturing Company**, 700 Hudson Ave., Chicago, manufacturing and selling plated base metal trophies, prize cups and silver plated hollow ware, has stipulated to cease and desist from the use of any false, fictitious or misleading price representation which purports to be the retail sales price of a product but which is in excess of the price for which such merchandise is customarily sold, and from representing, through the use of a fictitious or marked-up price, that the price for which such merchandise is actually offered for sale is an exceptional price, a low price, or a discounted price when in fact the price is that for which such merchandise is customarily sold in the usual course of retail trade. (3773)

**Cramer Chemical Company**, Gardner, Kans., selling and distributing athletic trainers' supplies and first aid preparations, has stipulated to cease and desist from representing that a product sold by it designated Nitrotran is the best known or most universally used germicide in the United States, that it gives complete sterilization in 90 seconds, checks or stops bleeding other than capillary bleeding from superficial skin lesions, draws the torn, jagged edges of a wound together, stops sore throat or assists in the prevention of influenza, or that its use may be relied upon to give quick and safe recovery from all such conditions; that Cramer's Athletic Stringent for Gargle is effective in the checking or prevention of influenza, tonsillitis or like afflictions; that Cramer's Athletic Liniment has special penetrating powers or that it penetrates into muscular or other tissues to any significant degree; that Cramer's Dextrose Tablets will produce quick energy in the sense of capacity for more intense physical exertion, will stimulate an athlete to greater performance, enable athletes to win more games, or may be relied upon to afford immediate relief from hay fever or asthma. (3772)

**Joseph Gluck**, 469 Seventh Ave., New York, selling and distributing textile fabrics, has stipulated to discontinue use of the terms "Jer-Zee" or "Jerzette" as designations for fabrics other than jersey fabrics and from use of such terms or words simulating or connoting "Jersey" in any manner so as to imply that it is a jersey fabric when the product is not a jersey fabric; advertising, branding, labeling, invoicing or selling any products composed in whole or in part of rayon without clearly disclosing, by use of the word "rayon," that such products are composed of or contain rayon; and when a product is composed in part of rayon and in part of fabrics or material other than rayon, from failing to disclose, in immediate connection with the word "rayon," and in equally conspicuous type, each constituent fiber of the product in the order of its predominance by weight, beginning with the largest single constituent. (3769)

**J. P. Hoff**, Post Office Box 137, Berwyn, Ill., selling a medicinal preparation designated "Amisogen," and A. N. Baker Advertising Agency, Inc., 189 West Madison St., Chicago, an advertising agency which disseminated advertisements for the product, have stipulated to cease representing that the preparation will have any effect upon asthma except to the extent that it may afford palliative relief from the paroxysms of asthma; that it will relieve hay fever or the symptoms of hay fever, or that the preparation is free from opiates, narcotics or dope of any kind. (03175)

**Jersey Oil Heating, Inc.**, Irvington, N. J., manufacturing and selling a device designated "Convert-O-Grate," for use in converting oil-burning furnaces to coal-burning furnaces, and Anchor Post Fence Company, Baltimore, also selling and distributing the device, have entered into stipulations in which both agree to cease and desist from representing that the device can be installed for one-half or less than one-half the installation cost of similar devices; that it "saves 65% of former cost" or that the installation cost is 65 percent less than that of competitive products, or that the cost or comparative cost of the device or of its installation is other than is actually a fact. Both respondents further agree to cease representing that the device can be installed in eight minutes; that a furnace in which it has been installed can be converted from oil to coal or from coal to oil in eight minutes; that the time required to install the device or to convert a furnace equipped with it from oil to coal or from coal to oil is less than is actually a fact, or that the device is an "amazing wartime invention" or that it embodies any amazing principle. (3767 and 3768)

**Metzger & Cohen**, 500 Seventh Ave., New York, selling and distributing merchandise including women's coats, have stipulated that they will cease and desist from using the terms "Krimkurl," "Broadtel" fabric, "Persianlece" fabric, "Cana-Curl" fabric or other terms of similar import to describe any fabric which is not made from the fur or hair of the fur-bearing animal indicated; provided, however, that in designating a textile fabric which is made in such manner as to resemble the peltry of a fur-bearing animal there may be used such terms as "fur-like fabric," "fabric made to simulate fur" or similar terms which clearly disclose that the fabric is not made of fur but merely resembles the peltries of a fur-bearing animal. The respondents agree to discontinue using the designations indicated to describe any coat or garment which is not made from the peltry of the animal so indicated, provided that when used to designate a textile fabric garment resembling fur, such words may be used if immediately accompanied by other words printed in equally conspicuous type disclosing that the fabric of which the garment is made is merely an imitation of the peltry of the animal indicated as, for example, "Imitation Persian Lamb." (3774)

**Miller & Company**, 225 North Michigan Ave., Chicago, selling and distributing spyglasses, have stipulated to cease and desist from representing that any spyglass offered for sale by them is a fine telescope, is precision made, has precision ground lenses, combines the convenience of a field glass with the power and range of a telescope, was developed by its manufacturers to replace or serve as a substitute for binoculars or field glasses, or will serve the purpose of field glasses or similar instrument; that such instruments bring objects which may be far beyond the range of the naked eye into sharp, easy vision; that the price of \$1.49 for thin spyglass is amazingly low, when actually the normal retail price for such an article is \$1; that the purchaser would anticipate a charge of \$3, \$4 or \$5 for such an instrument, or by inference that the spyglass is in a class or can perform the same functions of an article costing \$10, \$15 or any sum above that charged for those of like kind and quality. (3775)

**T. L. Miller Manufacturing Co.**, 3716 South Clairborne Ave., New Orleans, selling a cosmetic preparation designated "Presto Face Cream," has stipulated to cease representing that use of the preparation will produce a clear, smooth skin, or, by use of the word "Manufacturing" or similar words in its trade name or otherwise, that he owns, operates or controls a company engaged in the business of manufacturing or compounding the preparation. (03177)

**A. C. Rehberger Company**, 2134-38 North Magnolia Ave., Chicago, manufacturing and selling trophies, medals and charms, has stipulated to cease and desist from the use of or in connection with its merchandise of any false, fictitious or misleading price representation which purports to be the retail sales price thereof but which is in excess of the price for which the merchandise is customarily sold in the usual course of retail trade, and from representing, through the use of a fictitious or marked-up price, that the price for which such merchandise is actually offered for sale is an exceptional price, a low price or a discounted price, when in fact it is the price for which such merchandise is customarily sold. (3776)

**Rupture-Guard Company**, Marshall, Mich., selling a truss designated "Elastic Rupture-Guard," and Ralph L. Wolfe & Associates, Inc., 76 Adams Ave. West, Detroit, an advertising agency which disseminated advertisements for the product, has stipulated to discontinue representing that the device may be properly fitted to one's personal requirements when ordered through the mails; that it will hold the rupture securely or comfortably in any position of the body; that it will assist nature in strengthening the muscles or in closing the hernia opening, or that it is the only device of its kind. (03178)

**Silver Cup Beverage Company**, 2948 West Grand Ave., Chicago, manufacturing and selling soft drinks, including so-called root beer and other carbonated bottled beverages, has stipulated that, in connection with the sale of its bottled carbonated



beverages, it will cease and desist from use of the word "draft" in connection with the trade name or as descriptive of such beverage and from use of the word "draft" or any other word or term, either alone or in connection with the picturization of a wooden keg or container, or with the words "Old Style," so as to imply that the product is drawn or dispensed from a keg or container to the consumer or that it possesses flavors such as are associated with draft beverages as distinguished from those which are bottled. (3771)

**Emmett J. Smith & Daughter**, Elmhill-Murfreesboro Hi-Way, Nashville, Tenn., selling and distributing chicks, have stipulated to cease and desist from using the statements "U. S. Approved," "U. S. Certified," "U. S. Approved and Banded," or other statements or representations of like meaning, as descriptive of or in connection with chicks not U. S. approved, U. S. certified or U. S. approved and banded in accordance with the provisions of the National Poultry Improvement Plan; from representing that they are members or participants in the National Poultry Improvement Plan until they actually are participating members; from representing by use of statements such as "Absolutely Pullorum Free" or "Pullorum Free," or in any other manner, that chicks can be depended upon to be pullorum free; and from representing that they are poultry breeders and are engaged in the poultry breeding business or that they operate a hatchery or hatcheries, unless and until they actually are engaged in the poultry breeding business and operating hatcheries as represented. (3770)

**Power Fence Co.**, Darlington, Wis., selling a kit designated "Power Electric Fencer Kit," which, when constructed with the use of other parts not supplied with the kit, makes an electric fence controller, has stipulated to cease and desist from representing that his product can be made into an electric fence controller

capable of rendering service equal to that given by commercial electric fence controllers costing up to \$15; that his kit is an electric fence controller or that its use when made into an electric fence controller with a single wire enclosure, confines all livestock or any animal of a size which would enable that animal to readily pass under or over that wire without coming in contact with it, or any animal whose natural covering or coat would serve to insulate it from electric shock at the probable point of its contact with the wire, or that the electric fence controller made with his kit can be used in remote places or distant pastures, without disclosing that the unit must be protected from the weather. (03173)

**Mamie Wilson**, 1313 East 33rd St., Los Angeles, selling a medicinal preparation designated "Mamie's New Discovery Scalp Ointment," has stipulated to cease representing that the preparation will prevent loss of hair or baldness, counteract conditions causing hair loss, or is a cure for dandruff or other scalp ailments except to the extent that it may mitigate itching of the scalp; that it will nourish or stimulate the hair roots or make the hair grow or take on new life, or that it will tone or have any other effect upon the blood corpuscles or will tone the oil glands of the scalp. (03176)

### FTC CLOSES CASE

The Federal Trade Commission has ordered the case growing out of a complaint against Reed Drug Company, Inc., West Frankfort, Ill., closed without prejudice to the right of the Commission to reopen it, should future facts so warrant. The respondent had been charged with misrepresentation in the sale of an alleged remedy for delayed menstruation.

# National Association of Broadcasters

1760 N STREET, N. W. \* \* \* \* \* WASHINGTON 6, D. C.

December 24, 1943

SPECIAL LEGISLATIVE BULLETIN

No. 28

## House Select Committee to Resume Hearings in January

Chairman Lea, in reviewing the hearings on the investigation into FCC personnel and activities indicated that upon resumption of the hearings in January FCC personnel will be heard regarding the activities of its Radio Intelligence Division, Foreign Broadcast Intelligence Service and War Problems Division. Counsel Garey stated that he would be ready to proceed with reports prepared by the investigating Staff at an early date. No specific date for the resumption of the hearings was announced.

NATIONAL COUNCIL OF CATHOLIC MEN REQUESTS CORRECTION MR. FLY'S TESTIMONY ALLEGING NBC TRIED TO "PUSH THE CATHOLIC HOUR OFF" 6 o'clock time.

Edward J. Heffron, Executive Secretary of the National Council of Catholic Men has requested NAB to publish the following excerpt from the testimony before the Senate Interstate Commerce Committee on Wheeler-White Bill, together with his letter of explanation to Senator Wheeler.

Testimony of James Lawrence Fly at the Hearings before the Committee on Interstate Commerce, U. S. Senate, December 16, 1943.

"Mr. Fly: I think that you might well consider that sir (speaking of program control). And you might consider requiring a certain percentage of the time during the day to be devoted to a variety of purposes. Without moving too much into detail you could require that . . . a sufficient time, or that a given block of time, be devoted to educational programs, and you could require in these evening hours, when you have your best audience, that some attention be given to the public-service programs. I do not want to overstress that, but that becomes more and more acute. You take a single example here, the Catholic Hour. It has been on the NBC Sunday evenings for 14 years,

and yet here a few months ago the NBC came around and tried to push the Catholic Hour off there, to put on Amos 'n' Andy, a commercial program.

Senator Moore: The Catholic Hour is heard on Sundays, isn't it?

Mr. Fly: Sunday evenings, yes sir. Now I do not think they succeeded in that push. But they may well succeed when they move in, and they have succeeded in moving in, on other educational programs.

Senator McFarland: What was there to prevent them from succeeding?

Mr. Fly: Well it is, I would assume, the public opinion that is involved there. And I would assume that the Catholic organizations should have and probably did raise Cain about it.

Senator McFarland: Well, that is what I am getting at. It just goes to show that if the public do set their mind on a thing they can have their way without legislation.

Mr. Fly: Yes, but you do not always have as powerful a group . . .

The Chairman: Organization."

December 17, 1943

"Hon. Burton K. Wheeler, Chairman  
Committee on Interstate Commerce  
United States Senate  
Washington, D. C.

"Dear Mr. Wheeler:

"It has come to our attention that, in the hearings before your committee yesterday, reference was made to The Catholic Hour, nationwide religious broadcast produced by this organization. According to the reports we have received, the testimony on this point might give the impression that the National Broadcasting Company undertook to high-pressure the National Council of



Catholic Men into changing the time of the broadcast to some less desirable hour.

"Any such interpretation is not in accord with what actually took place. To dispel any misunderstanding of what occurred, I should like to state the following facts for the record. Last spring the National Broadcasting Company did ask the National Council of Catholic Men to consider moving the Catholic Hour from six o'clock Sunday evening (Eastern time) to three o'clock Sunday afternoon, saying that, at the earlier hour, they would be able to assure us a larger number of co-operating stations than were then carrying our program. (I need not explain to you, of course, that since the Catholic Hour is a sustaining public service program, it brings no revenue either to the National Broadcasting Company, or to those independent stations affiliated with NBC which choose to carry it; and that as a consequence, a number of the stations to which the program is made available by the National Broadcasting Company, prefer to carry local commercial programs at that hour.)

"The Board of Directors of the National Council of Catholic Men considered NBC's proposal at

its meeting on May 1, 1943, and thereupon informed NBC that it would prefer not to have the hour of our program changed. NBC accepted this decision with good grace and with no impairment of the good relations that have existed between us since the inauguration of the Catholic Hour nearly fourteen years ago.

"Our transcript of the testimony before your committee yesterday seems to suggest that NBC may have accepted this decision of the NCCM board only as a result of organized efforts by Catholic groups to persuade them to do so. Actually the negotiations were private, entirely between the National Broadcasting Company and the National Council of Catholic Men. NCCM released no word concerning the matter, either during the pendency of negotiations or afterwards, to individuals, groups, newspapers, or magazines.

"I trust that this statement will serve to avoid any possible misunderstanding of the matter.

Sincerely yours,

EDWARD J. HEFFRON,  
Executive Secretary,  
National Council of Catholic Men."

## RADIO TUBE BLACK MARKET?

The most widely used techniques for exacting premium prices for tubes for household receivers are:

1. A high service charge exacted before inspection is begun. (Even when set is brought in, charge is sometimes as much as \$5.) Then, sale of tubes at list.
2. Sale of tubes at prices far exceeding list. Old "bootleg" technique is used:—"Here's a tube—\$5. It's the only one in town. But don't tell where you got it."

At your early convenience will you be good enough to report any discoverable local black market for radio tubes? Just two facts are wanted: (1) If there is a black market; (2) how it works. Findings will be relayed to Office of Civilian Requirements.

***Your Report Will Be Appreciated***

Please write directly to Arthur Stringer, NAB, 1760 N Street, N. W., Washington 6, D. C.



# WILL SELL

## ***For sale by KINY, Juneau, Alaska***

1 Used 204-A, 1 used 850, 3 used 803, 1 new 807 tube.

1 Allied Recording Co. 16" turntable, comp. with cutting head, 112 line feed screw mechanism, GE motor, in leather case, price when new \$205.00, first class cond.

2 Used filter cond., oil-filled, 2 microfarad, 10,000 v. working.

All items F.O.B. Western New York State. Make offer.

## ***For sale by Erskine-Healy, Inc., 420 Saint Paul St., Rochester, N. Y.***

1 4027 B Velocity microphone, 30' shielded cable. AA-1 priority necessary. Price, \$130.00.

## ***For sale by WCAU, 1622 Chestnut St., Philadelphia, Pa.***

1 Ultra high freq. broadcast trans. RCA 100-F. Cond. practically new. Used for experimental work only.

## ***For sale by KWSC, Pullman, Washington***

4 220-B, operating time has been lost, may be gassey.

## ***For sale by Fred Craven, 2216 So. Seventh St., Philadelphia 48, Pa.***

New RCA 845, \$10.00.

New RCA DeForest 511, \$10.00.

New Westinghouse 805, \$13.50.

New Sylvania 211-C, \$5.00.

Used RCA 204-A, \$50.00.

New Eimac 100-T, \$13.50.

Used National NC-100-XS, \$125.00, receiver.

Used RCA test oscillator TMV-97-C, \$15.00.

Some acorn tubes.

New RCA 955, \$3.00.

New RCA 954, \$5.00.

New RCA 957, \$3.00.

New RCA 1852, \$1.25.

Used RCA 809, \$2.25.

Used RCA 76 (Isolantite Base), \$1.00.

New Eimac 150-T, \$25.00.

New B & W 40 JVL, Junior coil, \$1.00.

Used GE 23F21, 2 mfd, 1500 V. Cond., \$3.50.

Used Thordarson class B modulation trans., input and output for 809, TZ20, 210 tubes, 75 W audio, \$5.00.

Used 7A4 tubes, with bases removed for HF work, \$.50.

Used RCA photophone 5' high metal relay rack, with amateur and WE notchings, comp. with all new Bud Masonite panels, never used, \$25.00.

Used National NC100XS, \$125.00.

Also some Bliley crystals and holders.

All sales subject to buyer's approval.

## ***For sale by KGCU, Mandan, N. Dak.***

Used Visasig ink tape code recorder, can be hooked on to any recorder with 500 ohm output. Mod. V-6, mfg. Universal Signal Appliance Co., A-1 cond., \$75.00.

## ***For sale by J. H. Wilson, P. O. Box 23, Ogden, Utah.***

2 860 RCA tubes, new.

1 860 RCA tube, used 15 hrs. at 1500 v.

First \$75.00 money order or certified check takes lot. Carefully packed, guaranteed good cond. at Ogden Express.

## ***For sale by KBUR, Burlington, Iowa.***

Wilcox-Gay Recordio, P.A., playback, cutting, 78 r.p.m. 1 unit, microphone.

Transmitter, composite 75 W, 6' rack, 5 unit-power supply, modulators, buffer, final, antenna match unit.

Make offer.

## ***For sale by H. Scott Killgore, 73 Tilden Road, Scituate, Mass.***

4 WE double jack strips, each brand new.

Make offer.

## ***For sale by WOWO, Fort Wayne, Indiana***

1 WE 232-B tube, used approx. 1508 hrs.

1 WE 232-B tube, used approx. 1731 hrs.

1 WE 232-B tube, used approx. 2771 hrs.

1 WE 232-B tube, used approx. 2865 hrs.

All in good cond. Make offer.

## ***For sale by Ray Brooks, R. R. 2, Holton, Mich.***

National cathode-ray oscilloscope CRO, good cond. with tubes, \$28.00.

## ***For sale by O. J. Mayer, 1305 35th St., N. W., Washington 7, D. C.***

1 dynamotor, mfg. by Sperry Gyroscope Co., N. Y. V. 400, amps .005, motor 8 v., 60 amps. Field amps. 4, R.P.M. 2500.

Make offer.

## ***For sale by Adelbert Dreesen, Mansfield Center, Conn.***

WE constant speed recording motor and control cabinet, \$40.00.

WE volume indicator, rack mtg., \$9.00.

WE public address amplifiers, 41-A, 42-A, 43-A, \$200.00.

WE high speed polarized relays 215-A, \$10.00.

## ***For sale by KTRI, Sioux City 9, Iowa***

1 Model 8 K portable presto recorder, new.

Make offer.

**For sale by WPDQ, Jacksonville, Fla.**

- 1 GR beat freq. osc. type 413, battery operated, \$50.00.
- 4 RCA 211 tubes, good cond., \$8.00 each.
- 2 RCA 845, one new, other good cond., \$8.00 each.
- 6 RCA 807, new, \$3.50 each.
- 2 RCA 802, used, \$2.00 each.

**For sale by KFPW, Fort Smith, Ark.**

- 4 SR 80 N Amperite velocity microphones, \$48.00 each, perfect cond.

**For sale by United Broadcasting Co., 201 N. Wells St., Chicago, Ill.**

- 1 802, \$3.50.
- 2 872, \$15.00 both.
- 2 810, \$13.50 each.
- Tubes new and in original cartons. Address replies Egmont Sonderling.

**For sale by KWIL, Albany, Oregon**

- 1 Thordarson "Tru Fidelity" output trans. type 3S22, \$13.00.
- 4 RCA 811 tubes, unused, \$3.50 each.
- 4 N.U. 2A3 tubes, unused, \$1.00 each.

**For sale by John H. Elrod, 1424 K St., N. W., Room 606, Washington, D. C.**

Webster amplifier, 35 w., 4 position mike input mixer and master gain control, high gain high impedance input, output 4, 6, 8, 15 and 500 ohms. Original cost, \$125.00.

Bogen booster amplifier, 100 w., R&P or table mount, 4-807 output, original cost, \$140.00.

Presto mod. K recorder, almost new, 12" turntable, comp. self contained, has special audax head. Original cost, \$370.00.

Projectors, Jensens, mod. SH5 for 12" speakers. Have 5, 4 with 8' stands with 24 lb. bases, can be hung. Original cost for lot, \$216.00.

175' tower, now in W. Va.

American D9T microphone with 25' cable, original cost, \$40.00.

Prices listed are approx. original costs. Leaving country, no reasonable offer refused.

Meters not sold separately. All items in good cond. and almost new.

- 2 Taylor tubes T125, \$13.50 each.
- 2 RCA tubes 805, \$13.50 each.
- 2 Eimac tubes 35T, \$6.00 each.
- 2 RCA tubes 811, \$3.50 each.
- 2 Taylor tubes 866 Jr., \$1.00 each.
- 2 RCA tubes 866, \$1.50 each.
- 2 RCA tubes 866A, \$1.50 each.
- 1 RCA tube 807, \$3.50.
- 1 Thord. Plate Trans. 19P68 2000-2500 V 500 m a, \$34.40.

- 1 Stancor Plate Trans. 1000-12000 V 500 m a, \$20.28.
- 1 UTC Plate Trans. S-45 750-900 V 300 m a, \$12.45.
- 1 UTC Plate Trans. 1500-2000 V 300 m a, \$5.29.
- 1 Thord. Filament Trans. 19F99 6.3 V 10 a, \$2.06.
- 1 Thord. Filament Trans. 19F82 2.5 V 15 a, \$2.94.
- 1 Thord. Filament Trans. 19F89 2.5 V 10 a, \$1.32.
- 1 Thord. Filament Trans. 19F84 5.0 V 8 a, \$1.62.
- 1 UTC Filament Trans. S-55 6.3 V 3 a, \$1.47.
- 1 UTC Filament Trans. FT6 5.0 V 3 a, \$1.35.
- 1 Stancor Filament Trans. P3021 10 V 5 a, \$2.35.
- 1 Thord. Filament Trans. 19F87 10 V 12 a.
- 1 Thord. Swinging choke 19C38 500 m a, \$8.82.
- 1 Thord. smoothing choke 19C45 500 m a, \$8.82.
- 1 Stancor Swinging choke C1405 500 m a, \$9.26.
- 1 Stancor smoothing choke C1413 300 m a, \$3.09.
- 2 UTC smoothing choke S-31 225 m a, \$2.35 each.
- 2 smoothing chokes (make unknown) 150 m a, \$1.50 each.
- 1 Stancor input Poly-Pedance Trans. A4762 15 watts, \$4.00.
- 1 Stancor modulation trans. A9004 300 watt Poly-Pedance, \$23.52.
- 1 Stancor mike or line to grid trans. A4351, \$2.35.
- 1 Stromberg-Carlson No. 10 dynamic var. impedance, \$22.50.
- 1 GE xtal mike on stand, \$7.35.
- 1 American xtal mike, \$10.50.
- 1 Advance relay keying 201K, \$3.71.
- 1 Antenna change over relay, \$5.44.

## WILL BUY

**Wanted by KWIL, Albany, Oregon**

- 1 RCA 33-A jack panel, or similar.
- 500-500 and 250-250 pads (Daven LA-800-F and LA-800-E or similar).
- 1 UTC A-10 input trans., or equiv.
- 1 UTC A-24 output trans., or equiv.

**Wanted by KFPW, Fort Smith, Ark.**

- 1 RCA 76 B2 control board.



***Wanted by WASK, Lafayette, Ind.***

RCA lateral pickup MI-4856A, good cond.  
Will pay \$30.00.

***Wanted by KFEL, Denver, Colo.***

GR 516-C R.F. bridge or equiv.

***Wanted by WIBC, Indianapolis, Ind.***

Broadcast band field intensity meter in good cond. Contact H. E. Adams, Chief Engineer.

***Wanted by WJZM, Clarksville, Tenn.***

1 RCA combination pickup such as used with RCA MI-4871-C turntable. Will consider pickup alone or comp. arm with trans., etc.  
1 RCA type 72-C recording attachment for use with RCA MI-4871-C turntable.  
1 RCA 82-C monitoring amplifier.  
Address replies to chief engineer.

***Wanted by WDBJ, Roanoke 2, Va.***

1 3" cathode ray oscilloscope, with self-contained amplifiers and preferably a sawtooth sweep. Claugh-Brengle or Dumont preferred.

***Wanted by WGIL, Galesburg, Ill.***

1 RCA type 88-A pressure microphone.

***Wanted by Myron E. Kluge, Chief Engineer, KFSG, Los Angeles 26, Calif.***

Visual type broadcast freq. monitor.  
Approved broadcast modulation monitor.  
Wincharger radio tower or sections.  
VI meter, VU or DB scale.

***Wanted by WLNH, Laconia, N. H.***

1 814 tube and 1 802 or RK25 tube.

***Wanted by KXRO, Aberdeen, Wash.***

1 WE saltshaker, "eightball" or #618A microphone. Impedance, 30 ohms. Will consider other make if 30 or 250 ohms impedance and of broadcast quality. Give comp. details.

***Wanted by KFAB, Lincoln, Nebr.***

WE 702-A oscillator, any freq.  
WE 2-A phase monitor.

***Wanted by WPAY, Portsmouth, Ohio***

815 tube.

Receiver for VHF use.

Address replies Maurice L. Myers, Chief Technician.

## **WILL SWAP**

***WFEA, Manchester, N. H., will swap***

WE saltshaker 633-A.

FOR RCA junior velocity.

***KTKC, Visalia, Calif., will swap***

2 new CD 281-52 .0005 MF cond. 30 KV.

4 new GL-806 tubes.

2 new GL-833A tubes.

FOR

Fixed or variable cond. 300-500 mmf. .25 inch spacing.

500 ohm Daven or equal quality attenuators.

Good magnetic pickups for 16" recordings.

RCA or WE microphones.

Address Chief Engineer.

***KTKC, Visalia, Calif., will swap***

I PA amplifier 25 watts, with 2 microphones.

1 phone input, bass and treble equalizers.

1 Jensen type ("S") projector with unit.

1 Utah similar to above.

8 810 tubes, new.

6 Fed. F-353 rectifiers, new.

4 RCA 807, new.

FOR

C-D type 9 2500-5000V, mica cond.

16" overhead cutting mechanism.

16" reproducing arms preferably magnetic type.

500 V 500 MA power supply components.

Time delay relay prefer 110V AC coil.

2 Conductor 16 or 18 ga lead covered wire.

500 ohm or 250 ohm Daven or equiv. attenuators.

High quality microphone.

Address Bert Williamson, Chief Engineer.

*Please do your part to keep every broadcaster supplied with essential parts and materials. Check your stock today. List your long items under the heading "WILL SELL" and the items you need under "WILL BUY." Then write: POOL, National Association of Broadcasters, 1760 N Street, N.W., Washington 6, D. C. Your fellow broadcasters will do the rest.*

# TAX BULLETIN

DECEMBER 24, 1943 \* \* \* \* \* No. 3

1760 N St., N. W. NATIONAL ASSOCIATION OF BROADCASTERS Wash. 6, D. C.

## TAX EFFECTS UPON COMPULSORY SALES OR EXCHANGES OF PROPERTY

In view of the recent order of the Federal Communications Commission respecting multiple ownership the following provisions in the 1943 Revenue Bill will be of special interest to those who may be affected by this order.

The Senate version of the pending Bill contains a section intended to mitigate the tax effects of compulsory sales or exchanges of property. This section reads as follows:

"SEC. 116. Gain From Sale or Exchange of Property Pursuant to Orders of Federal Communications Commission.

"(a) In General.—Section 112 is amended by adding at the end thereof a new subsection as follows:

"(m) Gain From Sale or Exchange Pursuant to Orders of Federal Communications Commission.—The sale or exchange of property required by the Federal Communications Commission by order or as a condition to the granting of any application for a construction permit, for the transfer of control, or for the assignment or renewal of any license, shall, if the taxpayer elects to have the benefits of this section, be treated as an involuntary conversion of such property subject to subsection (f)<sup>1</sup> and the part of the gain, if any, which is recognized after the application of such subsection shall nevertheless not be recognized to the extent that it is applied to reduce the basis for determining loss upon sale or exchange of property, of a character subject to the allowance for depreciation under section 23(1), remaining in the hands of the taxpayer immediately after the sale or exchange, or acquired in the same taxable year. The manner and amount of such reduction shall be determined under regulations prescribed by the Commissioner with the approval of the Secretary. The election of the taxpayer to have the benefits of this subsection shall be made by a statement to that effect in his return for the taxable year in which the sale or exchange takes place (or, with respect to taxable years beginning before January 1, 1944, by a statement to that effect filed within six months after the effective date of the Revenue Act of 1943 in such

<sup>1</sup> (f) Involuntary Conversions.—If property (as a result of its destruction in whole or in part, theft or seizure, or an exercise of the power of requisition or condemnation, or the threat or imminence thereof) is compulsorily or involuntarily converted into property similar or related in service or use to the property so converted, or into money which is forthwith in good faith, under regulations prescribed by the Commissioner with the approval of the Secretary, expended in the acquisition of other property similar or related in service or use to the property so converted, or in the acquisition of control of a corporation owning such other property, or in the establishment of a replacement fund, no gain shall be recognized, but loss shall be recognized. If any part of the money is not so expended, the gain, if any, shall be recognized to the extent of the money which is not so expended (regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain).

manner and form as may be prescribed by regulations prescribed by the Commissioner with the approval of the Secretary) and such election shall be binding for all subsequent taxable years.'

"(b) Taxable Years to Which Applicable.—The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1942."

The Senate Finance Committee Report contains the following paragraphs explanatory of the proposed provision:

### *General Statement (Page 23 of the Report)*

"In line with its policy of separating joint ownership of competing radio stations the Federal Communications Commission may order the sale of certain radio properties and in such a sale the companies may realize a capital gain. In involuntary conversions, the gain is not taxable if the proceeds of the sale are used in the purchase of similar property or in the establishment of a replacement fund. Due to wartime restrictions, the purchase of new radio property may be difficult. However, the bill treats such sales as involuntary conversions at the taxpayer's election. There may be situations where the taxpayer is unable to convert the proceeds of the sale into related properties. Therefore, the bill also contains an additional relief provision, under which the capital gain will not, at the taxpayer's election, be subject to taxation in the year of sale, to the extent that the basis of the remaining depreciable property in the hands of the taxpayer is reduced by the amount of the gain from the sale."

### *Detailed Discussion (Pages 53 and 54 of the Report)*

"The Federal Communications Commission, in pursuance of the policy of eliminating common ownership of directly competing radio facilities, may condition applications for renewal of licenses or other applications upon the elimination of such common control and disposition of some of the facilities or property. This section [116], for which there is no corresponding provision in the House bill, provides that a sale or exchange of property required by order of the Commission or required as a condition of granting certain applications shall at the election of the taxpayer be treated as an involuntary conversion of property. The taxpayer may thus elect to have the benefits of section 112(f). If the property is converted into property similar or related in service or the entire proceeds forthwith expended in the acquisition of such property or in the establishment of a proper replacement fund, no gain is recognized.



communications have been classified as an essential war activity."

## COAST TO COAST SERVICE

Philco is attacking the wartime radio service job on a nation-wide basis, following long and careful experimentation.

Test shops were set up in several cities with service experts and distributors working together to develop a streamlined plan to make best use of existing facilities and materials. This wartime radio service is already operative in Albany and Philadelphia. The New York distributor is ready to swing into action and Newark is expecting to be operating soon thereafter.

The first phase of the job is to get the wartime radio service plan operating in all Philco distributor cities. From these points the movement will fan out, during the second phase, to cover the balance of the country.

Backed by the same vigorous promotion that has characterized Philco's efforts from the beginning, this should not take long.

## CONGRATULATE NEAREST DISTRIBUTOR

All men in the manufacturing, distributing and service end of the radio business realize and appreciate how much broadcasters have contributed to the war effort. So welcome these Philco distributors, listed below, as partners in your work. "Radio Reaches People" only when somebody executes plans for keeping home sets working.

Congratulations are in order and every broadcaster should find time, during the next few days, to tell his nearest Philco distributor how much he welcomes his assistance.

---

## Philco Distributors

### ALABAMA

Watts-Newsome Co.,  
1705 First Ave., N.,  
Birmingham, Ala.

Walther Bros., Inc.,  
115 Commerce St.,  
Montgomery, Ala.

Allen & Jemison Co.,  
P. O. Box 440,  
Tuscaloosa, Ala.

### ARIZONA

Electrical Equipment Co.,  
424 N. Central Ave.,  
Phoenix, Arizona.

### ARKANSAS

Bush-Caldwell Company,  
121 Main St.,  
Little Rock, Ark.

### CALIFORNIA

Devlin & Drew Co.,  
718 F Street,  
Fresno, Calif.

Listenwaller & Gough,  
1163 Pine Ave.,  
Long Beach, Calif.

Listenwaller & Gough,  
819 E. First St.,  
Los Angeles, Calif.

Standard Electric Co.,  
131 W. Ash St.,  
San Diego, Calif.

Thompson & Holmes,  
Att: C. Sharrah,  
2701 16th St.,  
San Francisco, Calif.

Listenwaller & Gough,  
318 State Street,  
Santa Barbara, Calif.

### COLORADO

Radio & Appliance Dist.,  
1708 16th St., Box 5552,  
Denver, Colo.

### CONNECTICUT

Roskin Distributors, Inc.,  
48-50 Winthrop St.,  
Hartford, Conn.

### DELAWARE

Garrett-Miller Co.,  
4th & Orange Sts.,  
Wilmington, Del.

### FLORIDA

Bent Distributing Co.,  
114 Park Street,  
Jacksonville, Fla.

### FLORIDA—Continued

Electric Sales & Service,  
1550 N. E. 2nd St.,  
Miami, Fla.

Pensacola Appliance Co.,  
16 E. Garden St.,  
Pensacola, Fla.

L & L Distributors,  
3703 Nebraska Ave.,  
Tampa, Fla.

### GEORGIA

Ferrell Wight Co.,  
421 Washington St., N.,  
Albany, Ga.

Brown Dist. Co.,  
731 Glenn St., S.W.,  
Atlanta, Ga.

G. T. Tuten,  
420 W. Broughton St.,  
Savannah, Ga.

### ILLINOIS

Philco Dists., Inc.,  
3335 West 47th St.,  
Chicago, Ill.

Linn & Scruggs Co.,  
N. Maine & Prairie Ave.,  
Decatur, Ill.

Williams, Inc.,  
800 S. Adams St.,  
Peoria, Ill.

Merkel Bros. Hdwe. Co.,  
1711 Broadway,  
Quincy, Ill.

Schmiers Radio Shop,  
Rock Island, Ill.

### INDIANA

Radio Equipment Company, Inc.,  
1219-25 N. Meridian St.,  
Indianapolis, Ind.

Radio Equipment Co.—So. Bend,  
738 S. Michigan St.,  
South Bend, Ind.

### IOWA

John H. Ewinger & Son,  
214 N. Main St.,  
Burlington, Iowa.

IOWA—*Continued*

Wiley's,  
106 E. Second St.,  
Davenport, Iowa.

The Roycraft-Iowa Co.,  
1326 Walnut St.,  
Des Moines, Iowa.

Beardsley-McMullen Co.,  
601 Pierce Street,  
Sioux City, Iowa.

## KANSAS

Pioneer Hardware & Music Co.,  
Burlington, Kans.

Pioneer Music Co.,  
Chanute, Kans.

Loyal Distributors,  
815 E. Second St.,  
Wichita, Kans.

## KENTUCKY

McComb Supply Company,  
Harlan, Ky.

Sterling Hdwe. Co., Inc.,  
Hazard, Ky.

Electric Appliance Dist. of Ky.,  
1601 So. First Street,  
Louisville, Ky.

## LOUISIANA

Butcher Bros. Wholesale,  
111 West Main St.,  
Lafayette, La.

Walther Bros., Inc.,  
722 Howard St.,  
New Orleans, La.

Ark-La-Tex Wholesale Co.,  
1307 Marshall Street,  
Shreveport, La.

## MAINE

Utterback-Gleason Co.,  
44 Broad St.,  
Bangor, Maine.

Philco Wholesalers, Inc.,  
919 Congress St.,  
Portland, Maine.

## MARYLAND

Jos. M. Zamoiski Co.,  
1st Floor—Sonnenborn Bldg.,  
110 S. Paca St.,  
Baltimore, Md.

## MASSACHUSETTS

J. H. Burke Co.,  
674 Commonwealth Ave.,  
Boston, Mass.

## MICHIGAN

Philco Distributors, Inc.,  
1627 W. Fort St.,  
Detroit, Mich.

Northern Automotive Supply Co.,  
813 Genesee St.,  
Saginaw, Mich.

## MINNESOTA

The Roycraft Co.,  
1625 Hennepin Ave.,  
Minneapolis, Minn.

Larson Company,  
Thief River Falls, Minn.

## MISSISSIPPI

Cabell Electric Co.,  
422 S. Farrish St.,  
Jackson, Miss.

## MISSOURI

Mardick Tire & Appliance Co.,  
3rd & Virginia,  
Joplin, Mo.

Federal Distributing Co.,  
1717 Walnut St.,  
Kansas City, Mo.

Artophone Corp. of St. Louis,  
4200 Forest Park Blvd.,  
St. Louis, Mo.

## MONTANA

Ellis Paint Co.,  
64 W. Park Ave.,  
Butte, Mont.

Farm & Home Appliance Co.,  
609 Main St.,  
Miles City, Mont.

## NEBRASKA

Gaston Music Co.,  
2220 Central Ave.,  
Kearney, Nebr.

H. C. Noll Co.,  
2226 Harney Street,  
Omaha, Nebr.

## NEVADA

H. E. Saviers & Son, Inc.,  
Wholesale Department,  
P. O. Box #1329,  
Reno, Nev.

## NEW JERSEY

United Tire Stores Co.,  
537 S. Broad St.,  
Trenton, N. J.

## NEW YORK

Empire State Dist.,  
300 Central Ave.,  
Albany N. Y.

Broome Dist. Co., Inc.,  
221-225 Washington St.,  
Binghamton, N. Y.

W. Bergman Company, Inc.,  
Oak & Eagle Streets,  
Buffalo, N. Y.

Roskin Bros., Inc.,  
27 W. Main St.,  
Middletown, N. Y.

Philco Distributors, Inc.,  
New York Div.,  
373 Fourth Ave.,  
New York, N. Y.

M. P. Myers Co., Inc.,  
Plattsburg, N. Y.

Beaucaire, Inc.,  
228-230 Broadway,  
Rochester, N. Y.

Broome Dist. Co., Inc.,  
912 Erie Blvd., E.,  
Syracuse, N. Y.

## NORTH CAROLINA

A. K. Sutton, Inc.,  
1023 W. Morehead St.,  
Charlotte, N. C.

Hunter Brothers, Inc.,  
467-469 Hay St.,  
Fayetteville, N. C.

James T. Little,  
Carolina Sales Corporation,  
Greenville, N. C.

Buck's Distributing Co.,  
12 Dock St.,  
Wilmington, N. C.

C. R. Williams Radio Co.,  
211 S. Liberty St.,  
Winston-Salem, N. C.



## NORTH DAKOTA

Northern Radio & Appliance Co.,  
Fargo, N. Dak.  
Mandan Electric Supply Co.,  
110 E. Main St.,  
Mandan, N. Dak.  
Maytag Electric Store,  
Minot, N. Dak.

## OHIO

The Tri-State Dist. Corp.,  
212 E. Eighth Street,  
Cincinnati, Ohio.  
Strong-Carlisle & Hammond Co.,  
1394 W. Third St.,  
Cleveland, Ohio.  
Bennett Radio Co., Inc.,  
211 N. Fourth St.,  
Columbus, Ohio.  
Philco Distributors, Inc.,  
335 Woodruff St.,  
Toledo, Ohio.  
Appliance Wholesalers, Inc.,  
809 Market St.,  
Youngstown, Ohio.

## OKLAHOMA

Southwest Radio & Equipment Co.,  
1-3 W. 10th Street,  
Oklahoma City, Okla.

## OREGON

Appliance Wholesalers of Oregon,  
123 N. E. Third Ave.,  
Portland, Ore.

## PENNSYLVANIA

Luckenbach & Johnson, Inc.,  
1034 Chestnut St.,  
Allentown, Pa.  
Radio & Motor Service, Inc.,  
800 Chestnut St.,  
Altoona, Pa.  
Young Brothers,  
418 E. 21st St.,  
Erie, Pa.  
Eshelman Supply Co.,  
110 N. Water St.,  
Lancaster, Pa.

## PENNSYLVANIA—Continued

Philco Dists., Inc.,  
1717 Sansom St.,  
Philadelphia, Pa.  
C. R. Rogers Co.,  
5434 Penn St.,  
Pittsburgh, Pa.  
Biehl's, Inc.,  
500 S. Center St.,  
Pottsville, Pa.  
B. O. R. Radio Co.,  
217 Chestnut St.,  
Reading, Pa.  
Electric Appliance Distribs.,  
163 Market St.,  
Williamsport, Pa.

## RHODE ISLAND

Simons Distributing Company,  
17 Lyman Street,  
Providence, R. I.

## TENNESSEE

Radio Sales Company,  
531 Broad St.,  
Chattanooga, Tenn.  
Bomar Appliance Co.,  
Broadway at Jackson,  
Knoxville, Tenn.  
Orgill Bros. & Co.,  
32 W. Calhoun,  
Memphis, Tenn.  
McWhorter Weaver & Co.,  
178-180 Second Ave.,  
Nashville, Tenn.

## TEXAS

Adleta Company,  
1900 Cedar Springs,  
Dallas, Texas.  
Momsen-Dunnegan-yan Co.,  
800 E. Overland,  
El Paso, Texas,  
The Mathes Co.,  
306 Calhoun St.,  
Fort Worth, Texas.  
Crumpacker Distributing Corp.,  
36 N. Hamilton St.,  
Houston, Texas.  
Taylor Dist. Co.,  
P. O. Box 1300,  
San Antonio, Texas.

## UTAH

Strevell-Paterson Hdwe.,  
126 S. W. Temple St.,  
Salt Lake City, Utah.

## VERMONT

Vermont Appliance Co.,  
190 Bank St.,  
Burlington, Vt.

## VIRGINIA

Piedmont Hardware Co.,  
Danville, Va.  
Commonwealth Sales Corp.,  
1601 Summit Ave.,  
Richmond, Va.

## WASHINGTON

Appliance Wholesalers,  
Boren & Republican Sts.,  
Seattle, Wash.  
Tull & Gibbs,  
705 First Ave.,  
Spokane, Wash.

## WEST VIRGINIA

Bluefield Supply Co.,  
23-32 Bluefield Ave.,  
Bluefield, W. Va.  
Van Zandt Supply Co.,  
P. O. Box 760,  
Huntington, W. Va.

## WISCONSIN

Radio Specialty Co.,  
829 N. Broadway,  
Milwaukee, Wis.

## WYOMING

Casper Supply Co.,  
444 S. Center St.,  
Casper, Wyo.