Page,” disapproved on Sept. 7, 1957). I perceive no basis for reaching a different result under the analogous circumstances of this present case.

Dwight D. Eisenhower.


Harold William Abbott and Others

H.R. 8277. I am withholding my approval from H.R. 8277, an act for the relief of Harold William Abbott and others.

The bill would direct the Secretary of the Treasury to pay $23,317.61 to 11 individuals for transportation in connection with fishing parties. Refund of these taxes has been barred because claims for refund, and the record in this case discloses no reason justifying this delinquency in filing claims.

Refund of a large portion of the amount involved in this bill was barred by the interpretation of the law involved in the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision. The basic purpose underlying the statute of limitations prior to the Federal court decision.

Dwight D. Eisenhower.

The White House, September 24, 1959.

Howard F. Knipp

H.R. 2068. I have withheld my approval from H.R. 2068, an act for the relief of Howard F. Knipp.

The bill would direct the Secretary of the Treasury to compute the income tax liability of Howard F. Knipp for the calendar years 1947 and 1948 so that his distributive share of the earnings of the John C. Knipp & Sons partnership, for its fiscal year beginning on February 1, 1947, would be determined on the basis of a full partnership taxable year ending on January 31, 1946.

The records of the Treasury Department show that Mr. Knipp, a calendar year taxpayer, was a member of a two-man partnership which had a fiscal year ending on January 31. The death of Mr. Knipp’s partner on November 31, 1947, raised the question of partnership termination on that date. If the partnership terminated on that date, Mr. Knipp had to include in his income for the calendar year 1947 a much greater amount than would have been the case had the partnership continued until the normal end of its taxable year.

On June 2, 1953, the Bureau of Internal Revenue classified a deficiency against Mr. Knipp on the ground that the death of his partner terminated the partnership and its taxable year. The Tax Court approved the Bureau’s position on October 13, 1954. The court’s decision was affirmed by the Court of Appeals for the Fourth Circuit on April 10, 1957. On October 14, 1957, certiorari was denied by the U.S. Supreme Court.

The question of the partnership termination in this case has been litigated before the courts in an orderly manner.

Dwight D. Eisenhower.


Executive Communications,

Under clause 2 of rule XXIV, executive communications were taken from the Speaker’s table and referred as follows:

1976. A letter from the Secretary of Health, Education, and Welfare, transmitting a proposed legislation entitled “A bill to enable the Department of Health, Education, and Welfare and its various units to perform their functions more effectively and efficiently by providing them with certain administrative authority, and for other purposes,” to the Committee on Interstate and Foreign Commerce.

1977. A letter from the Administrator, General Services Administration, transmitting a notice of a proposed disposition of approximately 470,000 long tons of natural rubber now held in the national stockpile, pursuant to the Strategic and Critical Materials Stock Piling Act (53 Stat. 811, as amended, 50 U.S.C. 989(b)(e)); to the Committee on Armed Services.

1978. A letter from the Assistant Administrator for Congressional Relations, National Aeronautics and Space Administration, transmitting a report covering the contracts negotiated by the National Aeronautics and Space Administration during the period January 1 through June 30, 1959, pursuant to the authority of 10 U.S.C. 2904(a)(11) and (16); to the Committee on Science and Astronautics.

1979. A letter from the Acting Secretary of State, transmitting a draft of proposed legislation entitled “A bill to give effect to the Convention Between the Governments of the United States and Cuba for the Conservation of Shrimp” signed at Havana, August 15, 1958; to the Committee on Merchant Marine and Fisheries.

1980. A letter from the Acting Secretary of State, transmitting the 21st semiannual report on the international educational exchange program of the Department of State, pursuant to Public Law 406, 86th Congress; to the Committee on Foreign Affairs.

1981. A letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation entitled “A bill to amend the Internal Revenue Code of 1954 to exempt from tax income derived by a foreign central bank of issue from obligations of the United States”; to the Committee on Ways and Means.

Reports of Committees on Public Bills and Resolutions

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows: