



THE WOMEN'S RESERVE—ONE YEAR OLD

CONVOY NEARS PORT



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In this Section, the Bureau of Naval Personnel directs attention to matters of particular interest and importance to the service generally. A separate index to the contents of the section may be found on page 67.	

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AMPHIBIANS INVADE KEY ENEMY



-Press Association Photograph.

Behind the smokescreen of a destroyer (top left), the amphibs approach Rendova.

NEW GEORGIA: Rendova Taken, Allies Close in on Munda; U. S. Forces Win Big Battles in Kula Gulf

Early in the morning of 30 June, combined United States forces landed on Rendova Island. The same day more than 110 enemy planes attempted to attack landing parties. One hundred and one of these planes were shot down. Seventeen United States planes were missing. The U.S. transport McCawley was attacked and disabled. In a later attack by an enemy sub she was sunk.

There was little opposition to the occupation of the island, and 2 hours later United States shore batteries opened fire on the enemy airfield at Munda, 5 miles distant.

After occupying Rendova, United States forces landed on New Georgia Island on opposite sides of the Japanese airbase at Munda, and began closing in. Landings were accomplished at Rice Anchorage, on the Kula gulf within 10 miles of Munda, and at Zanana, 6 miles east of the main enemy base in the central Solomons. Allied tanks joined the assault.

On 6 July the first great battle of Kula Gulf was fought. At least 9 Japanese ships and possibly 11 were reported sunk, and 4 were damaged. The 9,700-ton U. S. Cruiser *Helena* went to the bottom of the narrow gulf during the action, but not before she had destroyed 4 Japanese vessels (2 cruisers and 2 destroyers).

The second battle of Kula Gulf was fought 13 July and cost the Japanese, attempting to reinforce their Munda garrison, a cruiser and three destroyers. The U. S. S. Gwin, a 1,630ton destroyer which was damaged and disabled in the fight, was later sunk by an enemy sub while being towed to an Allied port.

In the latest of the series of onesided aerial engagements, fought 17 July, 200 United States planes sank 7 enemy ships, including a cruiser and 2 destroyers, and downed 49 Japanese planes in a 20-minute fight, which cost the United States 6 planes. The action took place in the Buin-Faisi harbor area, north Solomons terminal of the "Tokio Express," those fast naval ships which the Japanese try to slip in at night to aid garrisons in danger of falling.

Photographs on pages 43 and 44

The U. S. S. *Strong*, a destroyer, was torpedoed and sunk while bombarding Jap positions on New Georgia 4-5 July.

Pounded incessantly from the sea and from the air, Japanese installations at Munda appeared doomed as the Allied campaign to drive the enemy out of the South and Southwest Pacific steadily advanced. Allied troops on 19 July were within 2 miles of the enemy airfield at Munda.

Slogging through mud and jungle growth, the Americans advanced under a cover of withering naval bombardment which sent hundreds of tons of explosives into an area about 2,000 yards by 3,000 yards, where the Japs had elected to make their final stand.

In addition to the action in the central Solomons, Mubo, big Japanese key point protecting Salamaua, 10 miles to the north of New Guinea, was taken 15 July. Gen. Douglas MacArthur announced 950 of the enemy were killed in the operation. Jap installations at Tarawa, in the Gilbert Islands, were attacked.

SLANDS ON BOTH SIDES OF WORLD



-Official Drawing from Army Orientation Course. Under an umbrella of air power the largest invasion fleet in history reached Sicily.

SICILY: Last Stepping Stone to Italy Proper Attacked as Battle of Europe Opens

At 0300 Saturday 10 July, American, British, and Canadian forces invaded historic Sicily, largest island in the Mediterranean and only remaining stronghold between Alliedheld Africa and the Italian mainland.

That it was the greatest combined military operation in all history was emphasized by President Roosevelt during a "fireside" radio broadcast on the night of 28 July. Said the Commander in Chief:

"The initial assault force on Sicily involved 3,000 ships which carried 160,000 m en—Americans, British, Canadians and French—together with 14,000 vehicles, 600 tanks and 1,800 guns. This initial force was followed every day and every night by thousands of reinforcements."

The Navy, a few hours before the President spoke, had revealed that 1,500 American naval vessels ranging from cruisers to small landing craft effected the landing of U. S. forces on the island. The ships were handled by a force totalling more than 40,000 officers and men.

Under the immediate command of Vice Adm. H. K. Hewitt, USN, Commander of U. S. Naval Forces in North African Waters, this force "constituted by far the greatest number in the invasion fleet," a Navy Department statement declared.

President Roosevelt said that the "meticulous care with which the operation in Sicily was planned" paid dividends. "Our casualties in men, ships and material," he said, "have been low—in fact far below our estimate.

"All of us are proud of the superb skill and courage of the officers and men who have conducted and are conducting this operation."

From official communiques, press reports, and eyewitness accounts, this is what happened:

First actual contact was made by British and American paratroops and glider-borne infantry, dropped on Sicily in advance of the sea-borne landings, but as in the cases of previous Allied invasions, the initial stages of the operation were a naval show the Navies of Britain and the United States aided by naval units of the Dutch, Polish, and Greek Governments-in-exile and ships of other United Nations.

It was a heterogeneous armada,

Photographs on pages 35 to 42

these 3,000 ships. In it was virtually every type of naval craft. In the center were small landing craft, boats, barges, lighters, and the like. Hovering around these were larger craft such as tank-carrying ships and the larger infantry-landing craft. Dispersed among these were the big transports, supply ships, cargo vessels. And guarding them all with a wall of steel were the big battleships, the smaller cruisers, and the speedy destroyers and escort vessels of a halfdozen United Nations' navies. Minesweepers preceded the invasion

Minesweepers preceded the invasion fleet itself. Threading their way through the treacherous waters surrounding Italy's main outer bastion, these vessels swept clear a path through the enemy's mine fields and thus facilitated carrying out the tremendous operation with virtually no naval losses.

Behind them came the invasion fleets on time-table schedules from almost every port on the North African coast and from England. Behind the invasion craft and screening warships came auxiliaries—hospital ships for the first wounded, repair ships for speedy overhauls, tugs to pull the larger sea-going invasion ships off the beaches, mine layers to bottle up the conspicuously-absent Italian fleet and sub-chasers to deal with any U-boats the Axis cared to risk in attempts to thwart the operation.

Of inestimable value to the amphibious operations were the first landings of the paratroopers and glider-borne infantry.

Because of a high wind blowing inland from the Mediterranean, many of the paratroops were carried past their objectives and a number were captured. The majority, however, were liberated within hours after the main invasion forces landed and made contact with the enemy. Losses among the paratroops were described as "negligible."

As the fleets moved in the night toward the shores of Sicily, big guns of the warships opened up on coastal defenses and planes by the hundreds loosed their bombs in a prelude of destruction. Bouncing over a heavy, wind-whipped swell, in rushed the first invasion boats and American, British, and Canadian troops poured ashore.

The invasion was on-the Land Battle of Europe had been opened.

In the words of President Roosevelt,

it was "the beginning of the end." The heavy fighting in the Mediterranean that Prime Minister Churchill promised "before the leaves of Autumn fall" had been opened on the soft underbelly of the Axis.

The Allied armies which had chased Hitler's and Mussolini's legions out of North Africa were on the march again, this time only 260 miles from Rome. The attack was aimed at the last of a series of "stepping stone" islands lying between Cap Bon, Africa, and Italy proper, which already was undergoing the mightiest aerial attacks it has suffered since the start of the war.

Allied forces advanced deeply and swiftly into the island. Defenses that the Italians had spent 2 years in building crumbled before the invaders.

In 8 days the Allies had:

1. Captured approximately 3,300 square miles of Sicily, about one-third of the entire island.

2. Cleared more than 200 miles of coastline.

3. Captured 35,000 prisoners in addition to inflicting losses in killed and wounded on both German and Italian defenders.

4. Shot down nearly 200 enemy



-Official U. S. Army Air Forces Photograph.

MESSINA BOMBED: Sicily's most important city, Messina, at the northeast tip of the island just across the narrow straits from the Italian mainland, felt the fury of American air raids long before the invasion began. Here, B-24 Liberators blast naval barracks and oil tanks in the strategic port. Since Allied armies invaded Sicily, Messina has been bombed repeatedly and is now regarded as of little value, so great has been the damage delivered by the RAF and USAAF. planes in aerial combat and destroyed or captured even more on the ground.

5. Occupied seven airfields and a seaplane base, some of which were put into use by the Allies almost immediately.

The invasion was moving "ahead of schedule" and Allied leaders said results were better than they had dared hope for.

The two veteran fighters who had cleaned up Africa were leading their armies toward new victories over the Axis—Lt. Gen. George S. Patton, USA, commander of a newly formed American Seventh Army, and Gen. Sir Bernard L. Montgomery, commanding the famous British Eighth Army. Directing the entire operation was Gen. Dwight D. Eisenhower, Commander in Chief of Allied Forces in the Mediterranean theater.

As the INFORMATION BULLETIN went to press, the American Army had cut the island in half and captured Palermo, Sicily's ancient capital. The Allies were in possession of some fourfifths of the total land area. The Americans were moving east along the north coast toward the important northeast tip where the hard-pressed Italian and German forces were making a last-ditch stand.

Battering at Catania, approximately 65 miles south of Messina, was the British Eighth Army. Catania, second in population to Palermo with a first-rate harbor, was being reduced to rubble by guns of Allied warships and planes of the RAF and USAAF. Its fall would release the British Eighth Army to push north and merge with the American and Canadian forces; virtually completing conquest of the island.

Powerful fleets of Allied planes, including every type from Flying Fortresses to the new A-36 fighterbombers, were pounding Italian manufacturing centers, ports, and communication lines from the important industrial center of Turin in the north to Naples, the port of Rome, and the twin ferry terminals of Reggio Calabria and San Giovanni, across from Messina, Sicily's first city.

Rome received its first bombing of the war. Allied aircraft first dropped pamphlets on the ancient city explaining why it was to be bombed and then blasted war industries and rail centers through which many Axis' supply and troop trains pass on their way to the new southern front.

President Roosevelt and Prime Minister Churchill in a joint message to the Italian people 16 July demanded that they overthrow their leaders or suffer the consequences of total war and invasion at home.

"Die for Mussolini and Hitler—or live for Italy and civilization," said the message. "The sole hope for Italy's survival," it said, "lies in honorable capitulation to the overwhelming power of the military forces of the United Nations."

The appeal, beamed from all United Nations radio stations and dropped in



By 26 July only the northeast tip of Sicily (Catania and above) remained in Axis bands.

pamphlet form from Allied planes, as expected, was rejected by Fascist leaders, who attempted to spur the people to greater efforts and sacrifice while admitting that Italy is, "as never before, in mortal danger."

The invasion of Sicily, covering approximately 9,900 square miles, and separated from the mainland by the Messina Straits, which at their narrowest point are only 2 miles from Italy, was carried out at three points.

Landings were effected on the south coast and at the east and west sides of Cape Passero at the southeast tip of the island.

Screening the small craft were battleships, cruisers, and destroyers which, as the first shock troops poured ashore, laid down a furious barrage on the coast.

American forces landed along the southern coast in the area of Gela where the fiercest fighting of the initial campaign took place. Gela, in the hands of two German tank regiments, was sharply defended and twice the Americans were driven back to the beaches. But reinforcements arrived and under the direction of Lieutenant General Patton, who went ashore in a landing barge to personally direct operations, the Germans were forced back and the town and two airfields were captured.

British and Canadian forces, meanwhile, merged across Cape Passero and within a few hours captured the town of Pachino at the tip of the cape and a third airfield. Turning north, they continued their advance, capturing the town of Noto, and drove on to Syracuse, important port on the east coast south of Augusta.

Allied air forces, operating at their

maximum strength, still were providing ground forces with an impregnable umbrella and continued to pound many of the island's principal defenses lying before the advancing troops. Enemy airfields and railroads were raided; ferry systems between the island and mainland were bombed and numerous supply and troopships were sunk.

On the second day of the invasion while Allied warships were bombarding additional coastal towns, Gen. Dwight D. Eisenhower arrived aboard a British destroyer, landing on the Sicilian shore aboard an amphibious Jeep, to congratulate British and American armies and to confer with their leaders on succeeding phases of the campaign.

Three days after the invasion, American forces in the south had mopped up between 60 and 70 miles of the coast. They drove inland, turning northward in a line parallel with British forces moving along the coast toward Augusta, north of Syracuse. A dozen towns were taken in the first 3 days including Licata, Pachino, Avola, Noto, Pozzalo, Scoglitti, Ispica, and Rossolini and the Allies were in possession of airdromes and ports with which to land additional troops.

On 13 July, additional British troops were landed south of Catania, Sicily's second city, halfway up the coast to Messina, across the straits from the Italian mainland. Augusta, important harbor, was captured with its air and seaplane bases. American forces, coming into contact with the crack Hermann Goering division, smashed through the German units and joined forces with the British and Canadian forces at Ragusa, vital rail center, captured by 17 United States soldiers and 2 jeeps. This merger formed a solid junction throughout the southeast. Some 8,000 prisoners had been taken in the first 4 days.

The two armies—the British pushing along the coast and the Americans driving into the mountains inland toward Caltagirone, southwestern gateway to the Catania plains separated to continue their parallel drive northward.

Thirteen additional towns fell during the following 24 hours and the desperate defenses which the Axis had erected before Catania were crumbling. Brucoli, 4 miles above Augusta, fell followed by Lentine, 13 miles below Catania.

Catania, itself, was under heavy attack from the sea and air. Its capture would open much of the remainder of the island to the invading armies.

The Catania region, said the National Geographic Society, is the largest level expanse in the mountainous island, covering an area roughly 165 square miles. To the north is the famous volcano, Mount Etna, highest point on the island, 10,741 feet.

It had been reported that the Sicilian garrison prior to the invasion totaled some 400,000 men with some of Mussolini's and Hitler's first-line divisions stationed there to stem the attack which the Axis had long expected. Allied leaders were surprised and elated at the comparatively light resistance and simple conquest first encountered, but warned that stronger resistance and heavier fighting could be expected as the armies moved inland and northward toward Messina and the northeast coast.



-Official U. S. Navy Photograph.

Admiral E. J. King, Commander in Chief of the United States Fleet, greets Lt. Comdr. Mildred H. McAfee, director of the Women's Reserve. The Navy's regard for the Women's Reserve is indicated by Admiral King in these words:

"As Commander in Chief of the United States Fleet, I congratulate the Women's Reserve of the United States Navy on your first anniversary in the Naval Service. The expectations of the Navy in you have been justified by your hard work and sincere devotion to duty. You who are members of the Women's Reserve have won the respect of the Naval Service by your acceptance of military requirements, readiness for responsibility, and already valuable contribution to the work of winning the war. You will share the gratitude of a nation when victory is ours."

THE W

27,000 M E M B E R S H A V E RELEASED MEN FOR SEA DUTY

One year ago, on 30 July 1942, the Women's Reserve of the United States Naval Reserve was authorized by Congress, with an estimated goal of 10,000 enlisted women and 1,000 officers. Today, the first anniversary of the Women's Reserve finds 27,000 American women wearing the uniform of the United States Navy; by the end of 1943, there will be 48,000 Navy women; by June 1944, about 70,000. Beyond that, no estimates have yet been made.

In those figures are reflected the "success story" of the Women's Reserve. It was created to release men for sea, and has done so even faster and better than was anticipated.

The Women's Reserve was established with certain Congressional limitations—that women shall not serve at sea or outside the continental limits of the United States, that women shall not exercise military command over men, and that the highest rank shall be that of lieutenant commander.

On 4 August 1942, Mildred Helen McAfee, president-on-leave of Wellesley College, was sworn in as lieutenant commander, United States Naval Reserve, to head the new program.

A group of specially selected women was commissioned in the rank of lieutenant and lieutenant (jg) for administrative duty. On 28 August, 1942, less than a month after enactment of necessary legislation, the United States Naval Reserve Midshipmen's School, Northampton, Mass., was commissioned for the training of an advance group of approximately 100 women officers. This group was composed largely of officers for assignment to recruiting duty, procurement of additional women for the naval service, and to the staffs of training schools soon to be opened.

This impetus in the training program came in early October, when 900 probationary officers and apprentice seamen (V-9) arrived at Northampton for the official opening of that training center. At the same time, three other schools were commissioned in the Middle West to train enlisted women (V-10) as yeomen, storekeepers, and radiomen. Today the list of Women's Reserve training centers is twenty-one in number plus the naval hospitals; the recruit training station with a capacity of nearly 5,000 at Hunter College Annex, the Bronx, N. Y.; two radio schools; three storekeeper schools, two yeo-

IEN'S RESERVE—ONE YEAR OLD

men schools, one for aerographer's mates, one for aviation metalsmiths, two for aviation machinist's mates. one for control tower operators. one for instructors in blind flying, one for parachute riggers, and one for synthetic gunnery instructors (suspended for the present). Upon completion of indoctrination at Northampton, women officers may continue there in communications training or be sent on to the Navy Supply Corps School, the Massachusetts Institute of Technology or the University of California at Los Angeles for training in aerological engineering. An activity opened to women in July 1943 is the Navy Japanese Language School at Boulder, Colo.

Graduates of all these schools except the last three are now on duty throughout the United States. Women are serving at naval air stations, operating bases, repair bases, shipyards, district headquarters, sea frontier headquarters, on aviation cadet selection boards, in the offices of inspectors of naval material, in fact, at nearly every type of shore installation.

Navy women work the same hours as Navy men, standing both day and night watches. Their liberty arrangements are the same, and they enjoy the privileges of the U. S. O. and all other recreation facilities available to service men. They stay in uniform at all times except in the barracks or where engaged in active sports, and are called upon to meet the same standards of neatness and good behavior as are required of all men in uniform.

How much the women have become a part of the Navy is clearly to be seen at the Naval Air Station, Jacksonville, Fla. There, hundreds of women are on duty. They give plane pilots clearance for landings and take-offs. They prepare the all-important weather information and handle the radio communications in and out of the station. They work in the shops and on the field, repairing and tuning up motors.

They pack and repair parachutes for the men going out on patrol duty. Aviators are taught instrument flying by trained Link Trainer instructors and air gunners are taught to shoot more accurately by 3A-2 machine instructors.

In the commissary department, they check incoming food supplies. Yeomen, storekeepers, and seamen are in all the administrative offices one is the admiral's orderly (she replaced a Marine), others wear sidearms, carry the pay rolls, and do special guard duty. They run their own barracks with a few staff officers and masters at arms. They have calis-



Women officers replace men in desk jobs.



-Official U. S. Navy Photographs.

Women are parachute riggers, too. Other jobs they have taken over are shown on the following pages.

thenics every morning and drill at frequent intervals.

Women are just beginning to take over in still another field—as members of the Hospital Corps. Women Corpsmen are the Women Reservists fighting men will meet first, if they are brought back to the United States as casualties. Groups of them are already in most of the big hospitals and



Artist at Work With Air Brush

many larger dispensaries, working in the wards, clinics, laboratories, and operating rooms. On general ward duty, they are administering bedside care to personnel wounded in action. As occupational therapists and physiotherapists, they are helping to restore both the mental and physical health of wounded Navy men; as technicians, they are working on plasma banks, malaria control, and opidemic diseases. Already there are hundreds of women doctors. Hospital Corps officers, Pharmacist's Mates and Hospital Apprentices in shore billets or in training at naval hospitals-and the Bureau of Medicine and Surgery hopes the number of Hospital Corpsmen alone will reach 6,000 by the end of this year.

By far the largest aggregation of Women Reservists is in the Navy Department, Washington, D. C. Assigned at the rate of nearly 1,000 a month to date, 6,000 Navy women (about 1,500 officers and 4,500 enlisted women) have reported aboard in the Nation's capital, releasing grateful men from the desk jobs and paper work that must be



Signalling Incoming Planes



Aerographers Take Sounding

done to keep the Navy functioning.

Besides the strictly administrative and clerical work that one might expect women to be doing, there are engineering, linguistic, legal, chemical, communications and operational billets being filled by women in every Bureau of the Navy Department.

The Women's Reserve is not a separate corps within the Navy. It is merely a system of training women and assigning them to duty as direct replacements for men. There is no over-all military set-up. The number of officers is not dictated by the proportion to the number of enlisted women—it is dictated by the number of men officers who can be replaced. Only a very small proportion of women officers are performing Women's Reserve staff duties.

Miss McAfee herself, as director of the Women's Reserve, is a special assistant to the Chief of Naval Personnel, with a staff of five women officers working with her. Throughout other divisions of the Bureau of Naval Personnel, there are certain women officers who handle such matters as



Pharmacist's Mate Assists



A Dental Hygienist

procurement, training, discipline, performance, and detailing of Navy women, but they work within the divisions that are doing these jobs for men as well.

This scheme is followed throughout the naval service ashore. Where numbers of enlisted women are on duty there are a few officers assigned the job of handling the special problems that may arise for the women. There, in that very term "special problems" lies the key to the Women's Reserve administration.

As Miss McAfee has explained it, "If women were exactly the same as men in their habits and needs, there would be no necessity for separate plans for the women. It is the differences between men who may be sent to sea and women who will hold shore billets for the duration that we have to arrange for—different housing requirements, different uniforms, different discipinary problems, different training."

These differences are kept to a minimum. In training, for instance, women are put through the same



A Dispatch Rider



Operate Control Tower

paces as men except for the sea-going aspects of any particular course. Standard barracks blueprints have been modified in recognition of the housing comforts needed by women who will live in them for some time. In fact, in Washington, government quarters are being provided for enlisted women where none existed for the men because it is felt that the Navy should provide housing in this crowded city for these young women, many of whom are away from home for the first time, and may be assigned here indefinitely.

Aside from these few aspects, women have been fitted into the Navy as an integral part of the service. They slip into the same spot, in the chain of command, as the men they replace, and perform the same duties.

An example from the Naval Air Station, New Orleans, illustrates how this replacement is accomplished. For 6 months, a WR ensign worked with communication officer for the station. Recently, he left for duty at sea and the woman ensign became the communication officer. As such, she has complete administrative authority over the 21 people assigned to her



"Mech" Takes a Reading



Tune-up Airplane Motors

office, whether they are men or women, and they must follow her instructions as they did those of the officer who preceded her. She cannot, however, under the restrictions set by Congress, exert military command over men, so should a disciplinary problem arise, she would refer it to the proper male authority.

In such ways as this have the experience and training of thousands of women been put to use. And because this system gives women the same status, responsibilities and restrictions as fall upon men, most of the women in the service do not like to be called by the popular name for Navy women—WAVES. They want to be known as the Navy radiomen, storekeepers or ensigns that they really are.

Use of the word "WAVES" began when the Reserve classification for women officers was selected as W-V(S), meaning Woman-Volunteer (Specialist). BuPers regulations said these were women accepted for volunteer emergency service; the initial letters of that phrase, capitalized, formed "WAVES". But the formal



In the Lab of a Naval Hospital



Storekeeper Checks Supplies

name is Women's Reserve, United States Naval Reserve, and the commissions granted to officers read: "... I do appoint him ensign in the Naval Reserve of the United States Navy."

The initials WR and the term "Women's Reserve" are official and the women themselves prefer these terms to the equally official but less formal term "WAVES".

The women of the Navy have come from the same homes as the service men who are firing the guns and dropping the bombs that will demolish the Axis. They are working hard to advance in rating-many have earned second class petty officer ratings and are striking for first class. Exactly 100 have already been selected for officer training after more than six months service in rating. Their hopes and ambitions for the duration of the war lie with the Navy and the record their shipmates chalk up against the enemy. They came to the Navy to fight to the best of their abilities, that their brothers, husbands and friends might come home sooner.



Totalling Pay Account

The Current Tax Payment Act of 1943

Summary of New Law as It Affects Members of Armed Forces Prepared by Busanda

The Current Tax Payment Act of 1943, approved June 9, 1943, makes no change in the tax rates imposed by the Revenue Act of 1942. Its application is limited to individuals and does not extend to estates, trusts. or corporations. This Act for the first time provides for the collection of taxes on income as it is earned. This change in fundamental policy has necessitated a departure from the former methods of paying taxes. As a part of the change-over to a current basis of collecting income taxes, the law provides for the withholding of tax at the source on salaries, wages, and other compensation for personal services, but such withholding provisions do not apply to the service pay of members of the armed forces on active duty.

The Current Tax Payment Act, insofar as it is of primary interest to members of the armed forces may be divided into four principal parts:

- 1. Additional allowance of \$1,500.
- 2. Cancellation of 1942 tax.

3. Current payment of tax.

4. Abatement of tax in case of death.

Additional Allowance of \$1,500

Under prior law in effect for the year 1942, a member of the armed forces below the grade of commissioned officer was entitled to exclude from gross income so much of his base pay and any additional compensation for foreign or special service as did not exceed \$250 if single, or \$300 if married. The new law allows all military personnel, irrespective of grade and regardless of whether single or married, to exclude from gross income, beginning with the year 1943, so much of base pay for active service and additional compensation for longevity and foreign or special service. as does not exceed \$1,500. (Supersedes information contained in paragraph 38 (a) of Federal Income Tax Information Pamphlet dated December 18, 1942.) This relief provision is in addition to the following personal exemptions and credits for dependents which are the same as under prior law:

Personal exemption of married person or head of family	\$1,200
Personal exemption of single per-	
son	500
Credit for each dependent:	
Form 1040	350
Form 1040A	385

Cancellation of 1942 Tax

General.—Provision is made in the new law for the cancellation of some

This information for all members of the armed forces, pertaining to the Current Tax Payment Act of 1943 (Public Law 68, 78th Congress), was prepared by the Bureau of Supplies and Accounts and is published with the approval of the Bureau of Internal Revenue. This information supplements the Bureau of Supplies and Accounts Federal Income Tax Information Pamphlet dated December 18, 1942. Pamphlet printings of this material are being distributed by Busanda.

part or all of the 1942 tax. The 1943 tax will be increased by an amount equivalent to the uncancelled portion of the 1942 tax. Where the 1942 tax liability is greater than the 1943 tax liability, the difference is to be added to the 1943 tax liability, subject to a special rule in the case of a serviceman. Technically, the 1942 tax liability will be completely discharged on September 1, 1943. Any payments made on account of the tax for 1942 are considered as payments on account of the tax for 1943. See paragraph 26 for guide to determination of 1943 tax.

Rule where 1942 tax not greater than 1943 tax.—Where the serviceman's 1942 tax liability as shown on his return is not greater than his 1943 tax liability (without addition of the unforgiven balance of the 1942 tax), his 1942 tax will be forgiven in full or in part as follows:

 If the tax for 1942 is \$50 or less, all of the 1942 tax is forgiven.
 If the tax for 1942 is between \$50

(2) If the tax for 1942 is between \$50 and \$66.67, a flat \$50 is forgiven and the balance is added to the 1943 tax.

(3) If the tax for 1942 exceeds \$66.67, 75% of the 1942 tax is forgiven and the balance of 25% is added to the 1943 tax.

Examples where 1942 tax is not greater than 1943 tax:

	A	B	C	D	E
(1) 1943 tax	\$60	\$100	\$150	\$150	\$160
 (2) 1942 tax. (3) Portion of 1942 tax for- 	40	60	100	0	160
(4) Balance of 1942 tax, (2)	40	50	75	0	120
minus (3)	0	10	25	0	40
(5) Revised 1943 tax, (1) plus (4)	60	110	175	150	200

Rule where 1942 tax greater than 1943.—Where the serviceman's 1942 tax liability as shown on his return is greater than his 1943 tax liability (without addition of the unforgiven balance of the 1942 tax), there will be forgiven the sum of:

(1) An amount equivalent to his 1943 tax if such tax is \$50 or less; or

(2) A flat \$50 if his 1943 tax is between \$50 and \$66.67; or

(3) An amount equivalent to 75% of his 1943 tax if such tax is more than \$66.67,

Plus

An amount equivalent to the difference between the tax as shown on his 1942 return and the tax on his 1943 income, to the extent that such difference is attributable to 1942 "earned net income."

"Earned net income" is that income consisting of wages, salaries, and other compensation for personal services which, after deducting expenses properly chargeable against such income, does not exceed \$14,000. If the individual's net income is not more than \$3,000, his entire net income is considered to be "earned net income."

How to determine tax attributable to "earned net income".—The following is an example of the method used in determining the extent to which the excess of the 1942 tax over the 1943 tax is attributable to "earned net income":

Assume that an individual, single, had net income of \$20,000 in 1942, consisting of \$15,000 salary and \$5,000 of other income, such as dividends, interest, etc. His 1942 tax return showed a tax liability of \$6,816. He entered the armed services during 1943, and his tax on 1943 income is \$1,000. Only \$14,000 of his 1942 salary falls within the definition of "earned net income."

Portion of 1942 tax attributable to 1942 earned net income:

Tax for 1942, after excluding earned net income:	φ 0 , 010
Net income (\$1,000 plus \$5,000) \$6,000	
Less personal exemption 500	
Surtax net income 5,500 No earned income credit	
allowable in this recom- putation000	
Balance subject to normal tax 5,500	
Normal tax—6% 330 Surtax 880	
Total tax	1,210
1942 tax attributable to earned net income	5, 606
Tax shown by 1942 return	6.816
Less tax on 1943 income	1,000
Excess Excess attributable to earned	5, 816
net income	5,606
Excess not attributable to earned net income	210

Examples where 1942 tax is greater than 1943 tax:

	A	B	C	D	E	F
1) 1942 tax 2) 1943 tax 3) Excess of 1942 tax	\$100 0		\$60 40		\$1,000 200	\$400 100
over 1943 tax, (1) minus (2) 4) Amount forgiven,	100	60	20	40	800	300
(1), (2), or (3) of par, 7	0	40	40	50	150	75
Plus						
5) Extent to which excess, item (3) above, is attrib- utable to 19-2 "earned net in- come" (see par.						
8)	100	60	20	40	100	300
6) Total forgiveness, (4) plus (5)	100	100	60	90	250	375
7) Revised 1943 tax, (1) minus (6), plus (2)	0	40	40	70	950	125

Special rules where surtax net income is in excess of \$20,000 for either 1942 or 1943.—There are two special rules affecting those individuals whose surtax net income was more than \$20,000 for either of the years 1942 or 1943.

(A) Rule where 1942 tax is not greater than 1943 tax: If the surtax net income for the base year (see subparagraph (C) for definition of "base year") plus 20,000 is less than the surtax net income for 1942, the tax for 1943 shall be increased by (1) 25% of the 1942 tax and (2) the excess of 75% of the 1942 tax over a tentative tax for 1942 computed as if an amount equivalent to the sum of the surtax net income for the base year plus 20,000, constituted both the surtax and the normal-tax net income for 1942.

Example: Assume that an individual's tax for 1942 was \$18,336 and that his tax on 1943 income is \$20,000. Also assume that his surtax net income for 1942 was \$40,000, and that his surtax net income for his selected base year was \$5,000 (1939 was selected because his surtax net income in 1939 was greater than his surtax net income in any of the years 1937, 1938, and 1940). He will add \$20,000 to the base year surtax net income of \$5,000, compute a tentative tax on \$25,000 of surtax net income and normal-tax net income at 1942 rates, and determine the further amount not cancelled as follows:

(2) Surtax on \$25,000 at	
1942 rates	\$8,500
(9) Mommal tax on 605 000	

	Normal tax on \$25,000 t 1942 rates	1,500	
(4)	Total tentative tax		10,000
(5)	Excess of (1) over (4).		3,752
Rev	ised 1943 tax: Original tax on 1943 income\$ Plus—25% of actual 1942 tax (\$18,336) Plus—Special ad justment (5)	20, 000 4, 584 3, 752	
	Revised 1943 tax	28, 336	

(B) Rule where 1942 tax is greater than the 1943 tax: If the surtax net income for the base year plus \$20,000 is less than the surtax net income for 1943, the tax for 1943 shall be increased by (1) 25% of the 1943 tax, (2) the excess of the 1942 tax over the 1943 tax (less portion of such excess attributable to 1942 "earned net income"), and (3) the excess of 75% of the 1943 tax over a tentative tax at 1943 rates computed as if an amount equivalent to the sum of the surtax net income for the base year plus \$20,000, constituted both the surtax net income for 1943.

Example: Assume that an individual's tax for 1942 was \$30,000 and that his tax on 1943 income is \$15,000. Assume that his 1942 tax recomputed without including the "earned net income", amounts to \$25,000. Also assume a tentative tax of \$10,000, computed at 1943 tax rates, on his base year surtax net income plus \$20,000. Although his 1942 tax will be discharged, his 1943 tax will be increased as follows:

(1) Originally computed 1943	\$15,000
(2) Plus—Excess of recomputed 1942 tax over original 1943	410,000
tax	10,000
(3) Plus—25% of original 1943 tax	3,750
Total before special adjust- ment	28, 750
Plus—special adjustment: 75% of original	
1943 tax \$11,250 Less tentative tax	
for base year 10,000	1.250

Revised 1943 tax_____ 30,000

(C) The "base year" referred to in (A) and (B) of this paragraph can be any one of the taxable years 1937, 1938, 1939, or 1940, as selected by the individual. The year with the highest surtax net income should be selected.

Payment of tax added under Special Rules.—The increase in the 1943 tax caused by application of either of the two special rules set out in paragraph 10 is payable on or before March 15, 1944, or upon election of the individual, such increase may be paid in four equal annual installments beginning March 15, 1945, with interest at the rate of 4% a year from March 15, 1944, to the date of payment of each installment.

Joint Returns.—If a member of the armed forces files a joint tax return with husband or wife, for either the taxable year 1942 or 1943, the taxes of the spouses for the taxable year in which a joint tax return is not filed shall be combined in order to determine whether or not the 1942 tax is greater than the tax on 1943 income. Similarly, the taxes of the two spouses must be combined for the purpose of applying the special rules set forth in paragraph 10.

If a joint tax return was filed for the taxable year 1942 and separate tax returns are filed for the taxable year 1943, the liability of husband and wife shall be joint and several with respect to any additions to the tax on 1943 incomes resulting from a carryover of the unforgiven portion of the 1942 tax or from applying the special rules set forth in paragraph 10.

Attention is directed to the comments in paragraph 18 pertaining to the amount of the specific exemption allowable on a joint victory tax return.

Current Payment of Tax

Active service pay not subject to withholding .- As heretofore stated, the active service pay of a member of the armed forces is not subject to the withholding of tax at the source. Attention is directed to the fact, however, that any compensation from sources other than military or naval may be subject to the withholding at source of an amount equivalent to 20% of the excess over the family status withholding exemption, or 3% of the excess over the victory tax withholding exemption, whichever is greater. Detailed information with respect to withholding of tax has already been given wide distribution by the Bureau of Internal Revenue.

Declaration of estimated tax.-Even though tax is not withheld from the active service pay of members of the armed forces, they may be required to file declarations of estimated tax on income from all sources for the current year and will start paying quarterly installments of tax based upon such estimates. For the calendar year 1943 the declaration will be filed on or before September 15, 1943, and in computing the installments payable September 15, 1943, and December 15, 1943, the individual will take credit against the estimated 1943 tax for any tax payments made during 1943 on his 1942 tax liability, and also for any income or victory taxes which may have been withheld by his employer in respect to salary, wages, or other compensation received during 1943. For the calendar year 1944 and subsequent years, the declaration will be filed not later than March 15 of such taxable year and the quarterly payments will start at that time.

Who must file declaration of estimated tax.—A declaration is required to be filed by any individual:

(a) Single, or married but not living with spouse at the date prescribed for the making of the declaration, whether or not head of a family, if he had for the taxable year 1942, or can reasonably be expected to have for the taxable year 1943,

(1) gross income of more than \$2,700 from wages subject to withholding; or

(2) gross income of more than \$100 from sources other than wages subject to withholding, and gross income of \$500 or more from all sources.

(b) Married and living with spouse at the date prescribed for the making of the declaration, if he had for the taxable year 1942 or can reasonably be expected to have for the taxable year 1943,

(1) gross income from wages subject to withholding which, when added (Continued on Page 62)

SIX MONTHS' PRODUCTION FOR



Seventy percent of the Navy planes produced in June were combat types: fighters or bombers. The number of combat planes produced in June was two-and-a-half times the total for January 1943 and more than triple the total for June 1942. Shown above are PBM's under construction.



-Official U. S. Navy Photographs.

Nearly four times as many torpedo bombers were produced in June 1943 as in June 1942. Dive bomber production was multiplied six and one-balf times. Planes pictured are Grumman Avengers. Substantially more than 9,000 planes were produced for the Navy during the first half of 1943. This is as many planes as were accepted by the Navy in all of 1942, and two-and-a-half times the 1941 Navy production.

Each month this year, except January, Navy plane production moved up to a new high record, showing especially sharp advances during the second quarter. But production has merely kept pace with the demands of the war. Navy ship construction this year, as Secretary of the Navy Frank Knox has said, will be distinguished by its emphasis on aircraft carriers, and airplane production must keep in step with the Navy's increasing need for carrier-based and land-based planes.

The more than 9,000 planes produced in the first 6 months of the year do not represent a net increase in the Navy's combat air strength of that amount. The 9,000 includes trainers and utility planes. Moreover, some of the Navy's new combat planes were transferred to the Army or lend-leased to foreign governments, and a part of the new production was offset by battle losses and obsolence. In spite of these offsets, for every dozen combat planes in the Navy's air arm on 31 December 1942 there now are more than a score.

THE NAVY: 9,000 PLANES, 6,000 SHIPS



-Official U. S. Navy Photograph.

Newly completed combatant ships accounted for the largest share of the total new tonnage in the first 6 months of 1943. Here the Intrepid, one of the Navy's new carriers, floats out of the graving dock at Newport News, Va., where she was built. She was christened on 26 April 1943.

Navy yards and private shipbuilders completed construction of more than 6,000 naval craft of all classes during the first half of 1943.

This total is an increase of 250 percent over the number of vessels completed in the same period of 1942. The vessels had an aggregate cost of approximately \$2,500,-000,000. Their combined tonnage exceeded 1,000,000 standard displacement tons.

Although the newly completed combatant ships—battleships, aircraft carriers, cruisers, destroyers, destroyer escorts, and submarines—did not make up a large part of the 6 months' numerical total, they accounted for the largest share of the total new tonnage. The number of new combatant vessels completed in the first 6 months of 1943 was almost three and one-half times the total for the same period of 1942, setting a new all-time record for Navy construction. For every three warships in the fleet on 1 January 1943, the Navy completed one additional fighting ship during the first half of the year.

The first half of 1943 saw the completion of the first vessels of a new combatant type, the destroyer escort.



-Official U. S. Coast Guard Photograph.

Largest group of vessels numerically among the January-June completions were landing craft (exclusive of rubber boats), which accounted for substantially more than half of the total.



Fleet Recreation Center—one spot in the war-bound South Pacific that is truly pacific.

The Navy's Recreation Program

Recognizing that recreation and morale-building activities are necessary for the general well-being of its men, the Navy now has more than 500 recreation officers—men with not less than five full years' experience in the field of community recreation or allied fields—serving with its forces.

Officers, known as District Recreation Officers, are assigned to each naval district for the administration and conduct of the recreation program.

Recreation officers are still needed. Many of those already in service have been and will continue to be ordered to overseas duty where the Navy feels the greatest need for recreation and morale-building activities exists.

The recreation program calls for the

500 Officers With Forces Direct Far-Flung Activities

provision of recreation structures, including auditoriums, gymnasiums, or

"Recreation in the Navy does play a vital part in maintaining and strengthening the character qualities that develop the individual and yet encourages and stimulates him to take his assigned place on the team with pride and honor. The results of this policy are proving that the Bluejacket of today's Navy . . . is better able to meet his first obligation—to be ready to serve and defend his country."

—RANDALL JACOBS, Rear Admiral, USN, The Chief of Naval Personnel. combination of both; game rooms, bowling alleys, library rooms, and other facilities. Provided too are outdoor recreation areas, with construction of a temporary type on bases outside the United States.

The enthusiasm on the part of the men of the naval forces for the recreation program, the increasing demand for facilities and the increased calls for recreation equipment speak for themselves. Facilities have been planned with expertness and programs have been built around recreation activities in which the men most care to participate.

USO Camp Shows, Inc., in cooperation with the Navy, is providing professional theatrical performances on all naval activities both in and outside the continent. The largest theatrical troops visit the larger activities while the smaller troops cover the many minor activities. Performances are given as often as practicable.

Another activity which is traditional with the Navy is the Navy Smoker. At these popular affairs amateur talent among the men is given an opportunity. These affairs usually feature boxing and wrestling matches.

For the most part, sports are conducted on an intramural basis. Occasionally, interstation schedules in baseball, basketball, boxing, wrestling, swimming, track, and the full calendar of traditional American competitive sports are conducted. The policy of "participation for all" is followed in the planning of the station's athletic events.

The Navy Motion Picture Exchange contracts with the motion picture industry for the best entertainment films it can produce. Every ship and shore station, when operations permit, is provided with moving picture programs.



Volley ball—a scene repeated many times a day around the world. At the Fleet Recreation Center in the South Pacific, the men furnished the brawn to build these courts.



An overbanging tree allows swimmers to indulge in acrobatics along with their aquatics at this swimmin' hole at the Fleet Recreation Center on an island in the South Pacific.



Afloat or ashore, men of the Navy have their recreation. Here, on the deck of an aircraft carrier, bluejackets line up on the "island" catwalks as well as the flight deck, to watch the 220-yard dash.



-Official U. S. Navy Photographs.

Matching their wits at chess are an American and a bearded Australian in a match aboard a United States warship in the Pacific.

77,000 V-12 Students at 212 Schools

Navy V-12 students reported for active duty on 1 July at 131 colleges and universities and 81 medical and dental schools. The operation, which was the largest of its kind in the history of American education, proceeded according to plan. The num-ber of students actually reporting deviated by less than 2 percent from the number estimated, and the distribution among Units was almost precisely in accord with previously determined quotas. Approximately 77.000 students in appropriate Naval or Marine Corps uniforms are now attending regular classes under the program prescribed by the Bureau of Naval Personnel.

Dispatch reports from Commanding Officers of all Navy V-12 Units on 10 July indicated no serious difficulties in arranging satisfactory academic programs for V-12 students. Cooperation of college and university faculties and administrative officers have been uniformly excellent and enthusiastic; and because the Bureau made a special effort to have transcripts of academic records transmitted well in advance of registration, college directors of admissions, registrars, and faculty committees were in general able to arrange satisfactory schedules for all students.

Since the possibility of a relatively small number of misfits had been foreseen, Commanding Officers of Navy V-12 Units were given temporary authority to effect transfers of students without referring cases to the Bureau. Reports to the Bureau indicate that nearly all essential student transfers were completed before 15 July, so that the students involved lost no more time from their studies than is normally lost by many civilian students each year through late registration.

Successful inauguration of the V-12 Program emphasizes again the cordial and effective relationships existing between the Navy and American educational institutions. Only complete and intelligent cooperation can account for the smoothness with which the operation was completed on schedule.

Institutions where V-12 units are now established are listed below.

(N=NROTC, E=Engineering, P= Pre-Med, B=Basic. Name in italics indicates that Marine Corps personnel also will be assigned there.)

FIRST NAVAL DISTRICT

COLLEGE AND LOCATION

Maine: Bates College, P. B. Lewiston, Maine. Program, Off to Good Start, Will Provide Future Officers for Navy

Massachusetts: College of the Holy Cross, N, P, B. Worcester, Mass.

Harvard University, N, P, B. Cambridge, Mass.

Massachusetts Institute of Technology, E, P. Cambridge, Mass.

Tufts College, N, E, P, B. Medford, Mass.

Williams College, P, B. Williamstown, Mass.

Worcester Polytechnic Institute, E. Worcester, Mass.

New Hampshire: Dartmouth College, E, P, B. Hanover, N. H.

Rhode Island: Brown University, N, E, P, B. Providence, R. I.

Vermont: Middlebury College, P, B. Middlebury, Vt.

THIRD NAVAL DISTRICT

Connecticut: Trinity College, P, B. Hartford, Conn.

Wesleyan University, P, B. Middletown, Conn.

Yale University, N, E, P, B. New Haven.



-Keynoter (NTS, Toledo, Ohio)

"Quite a recoil, ain't it?"

New Jersey: Drew University, B. Madison, N. J. Princeton University, P. B. Princeton, N. J.

Stevens Institute of Technology, E. Hoboken, N. J.

New York: Colgate University, P. B. Hamilton, N. Y. Columbia University, E. P.

New York, N. Y.

Cornell University, E, P, B. Ithaca, N. Y.

Hobart & Wm. Smith Colleges, P. B. Geneva, N. Y.

Rensselaer Polytechnic Institute, N, E.

Troy, N. Y. St Lawrence Univ

St. Lawrence University, P, B. Canton, N. Y.

Union College, E, P, B. Schenectady, N. Y.

University of Rochester, E, P, B. Rochester, N. Y.

Webb Institute of Naval Architecture, E. New York, N. Y.

FOURTH NAVAL DISTRICT

Pennsylvania: Bloomsburg State Teachers College, B.

Bloomsburg, Pa.

Bucknell University, E, P, B. Lewisburg, Pa.

Franklin & Marshall College, P, B. Lancaster, Pa.

Muhlenberg College, P, B. Allentown, Pa.

Pennsylvania State College, B. State College, Pa.

Swarthmore College, E, P, B. Swarthmore, Pa.

University of Pennsylvania, N, B. Philadelphia, Pa.

Ursinus College, P, B. Collegeville, Pa.

Villanova College, E, P, B. Villanova, Pa.

FIFTH NAVAL DISTRICT

Maryland: Mount St. Mary's College, B. Emmitsburg, Md.

Virginia: Emory and Henry College, P. B. Emory, Va.

Hampden-Sydney College, P, B. Hampden Sydney, Va. University of Richmond, P, B. Richmond, Va. University of Virginia, N, E, P, B. Charlottesville, Va. West Virginia: Bethany College, P, B. Bethany, W. Va. SIXTH NAVAL DISTRICT Georgia: Emory University, P. B. Emory University, Ga. Georgia School of Technology, N. E. Atlanta. Ga. Mercer University, P, B. Macon. Ga. North Carolina: Duke University, N, E, P, B. Durham, N. C. University of North Carolina, N, P, B. Chapel Hill, N. C. South Carolina: Newberry College, B. Newberry, S. C. University of South Carolina, N, E, P. B. Columbia, S. C. SEVENTH NAVAL DISTRICT Florida: University of Miami, P, B. Coral Gables, Fla. EIGHTH NAVAL DISTRICT Alabama: Howard College, B. Birmingham, Ala. Arkansas: Arkansas A. & M. College, P, B. Monticello, Ark. Louisiana: Louisiana Polytechnic Institute, P. B. Ruston, La. Southwestern Louisiana Institute, P. B. Lafavette, La. Tulane University, N. E. P. B. New Orleans, La. Mississippi: Millsaps College, P, B. Jackson, Miss. Mississippi College, P, B. Clinton, Miss. Oklahoma: University of Oklahoma, N, E, P. Norman, Okla. Tennessee: Carson Newman College, P, B. Jefferson City, Tenn. Milligan College, B. Milligan College, Tenn.

Texas: North Texas Agricultural College, B. Arlington, Tex. Rice Institute, N. E. Houston, Tex. Southern Methodist University, E, P. Dallas, Tex. Southwestern University, B. Georgetown, Tex. Texas Christian University, P, B. Fort Worth, Tex. University of Texas, N, E, P. Austin, Tex. NINTH NAVAL DISTRICT Illinois: Illinois Institute of Tech., E. Chicago, Ill. Illinois State Normal, B. State Normal, Ill. Northwestern University, N, E, P, B. Evanston, Ill. University of Illinois, E, P. Urbana, Ill. Indiana: DePauw University, P, B. Greencastle, Ind. Indiana State Teachers College, B. Terre Haute, Ind. Purdue University, E, P, B. West Lafayette, Ind. University of Notre Dame, N. E. P. B. Notre Dame, Ind. Wabash College, B. Crawfordsville, Ind. Iowa: Iowa State A & M College, E. Ames, Iowa. St. Ambrose College, P. B.

Davenport, Iowa.

University of Dubuque, P, B. Dubuque, Iowa. Kansas: Kansas State Teachers College, B. Pittsburg, Kans. University of Kansas, E, P. Lawrence, Kans. Municipal University (Washburn)

P, B. Topeka, Kans.

Kentucky: Berea College, P, B. Berea, Ky. University of Louisville, E, P, B. Louisville, Ky.

Michigan: Alma College, P, B. Alma, Mich. Central Michigan College of Education B.

Mount Pleasant, Mich.

University of Michigan, N. E. P. B. Ann Arbor, Mich.

Western Michigan College, B. Kalamazoo, Mich.

Minnesota: Gustavus Adolphus College, P, B. St. Peter, Minn.

St. Mary's College, P, B. Winona, Minn.

University of Minnesota, N, E, P. Minneapolis, Minn.

College of St. Thomas, B. St. Paul, Minn.

Missouri: Central College, P, B. Fayette, Mo.



-The Hoist (NTS, San Diego, Calif.)

"Chee, Joe! Look at them pretty waves."

University of the South, B. Sewanee, Tenn.

Central Missouri State Teachers College, B. Warrensburg, Mo. Missouri Valley College, B. Marshall, Mo. Northwest Missouri State Teachers College, B. Marysville, Mo. Park College, B. Parksville, Mo. Southeast Missouri State Teachers College, P, B. Cape Girardeau, Mo. Westminister College, P, B. Fulton, Mo. Nebraska: Doane College, B. Crete, Nebr. Peru State Teachers College, B. Peru, Nebr. North Dakota: State Teachers' College, B. Dickenson, N. Dak. State Teachers' College, B. Minot, N. Dak. State Teachers' College, B. Valley City, N. Dak. Ohio: Baldwin-Wallace College, P, B. Berea, Ohio. Bowling Green State University, P. B. Bowling Green, Ohio. Case School of Applied Science, E. Cleveland, Ohio. Denison University, P. B. Granville, Ohio.

John Carroll University, P, B. Cleveland, Ohio. *Miami University*, P, B.

Oxford, Ohio.



—The Buccaneer (NAS, Vero Beach, Fla.) "Now, now, dear—in just a few minutes we'll see Daddy." Oberlin College, P. B. Oberlin, Ohio. Ohio Wesleyan University, P. B. Delaware, Ohio. Wisconsin: Lawrence College, B.

Appleton, Wis. Marquette, University, N, E, P. Milwaukee, Wis. University of Wisconsin, E.

Madison, Wis.

ELEVENTH NAVAL DISTRICT

Arizona: Arizona State Teachers College, B. Flagstaff, Ariz.

California: California Institute of Technology, E. Pasadena, Calif.

Occidental College, P, B. Los Angeles, Calif.

University of California, N, P, B. Los Angeles, Calif.

University of Redlands, B. Redlands, Calif.

University of Southern California, N, E, P, B. Los Angeles, Calif.

New Mexico: University of New Mexico, N, E, P, B. Albuquerque, N. Mex.

TWELFTH NAVAL DISTRICT

California: College of the Pacific, P, B. Stockton, Calif. University of California, N, E, P, B.

Berkeley, Calif. Colorado: Colorado College, P, B. Colorado Springs, Colo.

University of Colorado, N, E, P. Boulder, Colo.

THIRTEENTH NAVAL DISTRICT

Montana: Carroll College, P, B. Helena, Mont.

Montana School of Mines, E, B. Butte, Mont.

Oregon: Willamette University, P, B. Salem, Oreg.

Washington: Gonzaga University, P, B. Spokane, Wash.

University of Washington, N. E. P. B

Seattle, Wash. Whitman College, P, B.

Walla Walla, Wash. Idaho:

University of Idaho, Southern Branch, P, B. Pocatello, Idaho.

"War on the Seas" Film Now Being Distributed

"War on the Seas," produced at the request of the Bureau of Naval Personnel by the March of Time and dealing with action at sea in both the Atlantic and Pacific theaters since Pearl Harbor, including a graphic summary of basic Axis strategy, is now being distributed to naval activities. It can be requested from Training Aid Libraries at any Naval District headquarters.

Medical Notes

A summary of work recently completed on the sterilization of drinking water by iodine compounds in the Naval Medical Research Institute, indicates that commonly available tincture of iodine is a safe and reliable method of sterilizing drinking water (BuMed News Letter, 23 July 1943).

Water may be considered potable in 15 minutes following the introduction of two or three drops of full strength 7 percent tincture of iodine in a canteen of water.

☆

The Naval Medical Research Institute is currently conducting a number of investigations which give promise of much practical value to the naval service. Among these is the development of ointments for protection against flash burns. Experiments have shown that a degree of protection greater than afforded by a regulation Navy undershirt can be obtained by certain preparations suitable for skin application.

\$

The Institute has also undertaken a study to increase the duration of effectiveness of insect repellents as an adjunct to the problem of malaria control. Several materials have been developed which afford protection in the laboratory experiments with caged feverbearing mosquitoes for 60 to 72 hours. Field trials will be conducted in the near future.



⁻Official U. S. Navy Photograph.

Two of 94 Shot-Down Japanese Planes Burn on the Water

On 16 June, approximately 120 Japanese planes attacked Guadalcanal. Navy, Army, Marine Corps, and New Zealand pilots joined with surface craft and antiaircraft units in shooting down 94, against United States losses of 6. Pilots of 2 United States planes were rescued. A Navy cameraman made this picture from the deck of a destroyer during the battle. Other big Southwest Pacific air battles during the past month: On 30 June, "substantially" more than 110 Japanese planes (Zero fighters, Mitsubishi medium bombers, Aichi dive bombers, others) attacked United States naval forces landing at Rendova. One hundred one of these planes were destroyed by surface and air forces. Seventeen United States planes were reported missing. On 1 July, over Rendova, 22 Japanese planes were destroyed; United States losses were 8, 5 of the pilots being rescued. On 4 July, over Rendova, United States planes intercepted an enemy formation of 18 bombers and 20 Zero fighters. The Japs lost 5 bombers, 4 Zeros; the United States none. On 15 July, over Rendova, United States fighters attacked a formation of 27 medium bombers and between 40 and 50 Zeros. The Jap losses were placed at 45; 3 United States fighters were reported missing. On 17 July, in the Buin-Faisi harbor area, 49 Japanese planes were destroyed in 20 minutes of fierce action; 6 United States planes were lost.



-Official U. S. Navy Photograph.

In the Arctic: United States Sub Displays "Clean Sweep" Broom

Japanese flags on the conning tower of this ice-coated United States sub tell her score at the end of a successful war patrol in the Pacific: Three enemy warships and 2 merchantmen sent to the bottom. The broom on the periscope indicates a "clean sweep" of the foe in one engagement. The Navy Department in the last month announced that United States subs operating in the Pacific had sunk 18 enemy vessels and damaged 7. How the submarine war against Japan went during the second quarter (AprilJune) of 1943 is shown by these headlines from United States newspaper's during that period: 2 May: 10 United States submarine commanders decorated; 10 May: sub shells Japanese island; 12 May: United States sub hits 10 Japanese ships; 17 May, United States subs sink 6 Japanese ships; 22 May: United States sub sinks 100,000 tons; 14 June: United States subs sink 12 Japanese ships; 23 June: United States sub sinks Japanese sub; 28 June: United States subs sink 28 Jap ships.



-Official United States Marine Corps Photograph.

In the Tropics: Marine Pilots Paint More Jap Flags

These marine fighter pilots, as their score board shows, shot down 12 Japanese planes in the 7 April air battle over Guadalcanal. Thirty-nine of 50 enemy bombers were destroyed during their attack on Allied shipping. Allied losses were 6 Wildcats, an Airacobra, a destroyer, a corvette, a tanker. Talking over the victory were Lt. Arthur T. Wood, USMC, Lt. Frank B. Baldwin, USMC, and Lt. W. J. Shocker, USMC. (The Japanese bombers came escorted by 48 Zero fighters to attack United States shipping in the Guadalcanal area, and were successful in sinking a destroyer, a corvette and a tanker, and in damaging a small fuel boat. Referring to the same attack, Tokyo claimed that 1 cruiser, 1 destroyer, and 10 transports were sunk and 37 planes downed at a loss of 6 Jap aircraft.)

How Plasma Works-And Why

Its Simple Processes Reduce Bad Reactions

This article was written by Lt. Comdr. Charles M. Thompson, (MC), USNR.

Blood may be divided into the solid portions which are the corpuscles, platelets, and other elements, and into plasma. Plasma is the medium in which the solid particles circulate, and contains in solution most of the materials for maintaining body nutrition. The most important of these in plasma are the proteins, and of these albumin and globulin are outstanding. The main purpose of red corpuscles is to carry oxygen to the tissues; of the white corpuscles, to mobilize in case of germ invasion. Plasma, besides being the stream in which these elements travel, carries food and water to the living cell.

Plasma has another important quality which in our consideration of shock is fundamental. Due to its viscosity, or thickness, it has the ability to act like a sponge. The result is a force within the capillaries that tends to prevent leakage or loss to the tissues outside. Shock causes damage to capillaries which dilate and become more permeable, fluid is lost outside of the circulating system, and the pump, or heart, eventually fails due to loss of volume and pressure in that system.

In shock, nature's perfections fail and the plasma in the body, which is supposed to keep in balance the fluid within the circulating system and that out in the tissues, is not adequate to the job. Plasma itself is lost through the damaged capillaries. The result is a fall in the circulating volume of the blood and gradual loss of this sponge-like holding force against further loss.

Therefore, in shock we are interested in giving plasma. We do not usually need red blood cells, unless there is anemia, caused by severe hemorrhage, for the body needs only to replace plasma.

It is fortunate that nature has simplified our needs in treating shock so that we can use only the plasma portion of the blood. Plasma can be stored indefinitely in dry, powdered form. There is no need for typing, as in whole-blood transfusions. The bulk of plasma infusion is much smaller than that of whole blood transfusion. The bad reactions from plasma are very infrequent. Finally, in giving plasma, we are fixing on our target with a telescopic sight and an accurate rangefinder. We are scoring a perfect hit!

Throughout the nation blood is being taken from donors. Before this



-Official United States Navy Photograph.

In sick bay of a United States warship an American sailor is given a blood transfusion with plasma.

blood clots it is put in machines called centrifuges and spun around at great speed. The heavy solid elements sink to the bottom of containers and the plasma is all at the top. This is drawn off and further treated by heat and cold until it is a dry, light-brown crystalline substance like brown sugar. This is measured and put into sterile bottles and sent all over the world.

Just before using dry plasma, it is mixed with sterile water. This mixture, when complete, is called one plasma unit. It is given slowly through sterile and carefully packed tubing, through a medium sized, sterile needle into a vein in the arm. More than one unit, usually three or four, are given in severe shock.

During the last war, lives were lost without this knowledge. Today, just as many lives will be saved through its use.



Seldom thought of items of personal equipment may mean the difference between being a real help or another casualty during combat with the fleet, the Bureau of Supplies and Accounts points out.

Three items of particular value are:

1. Short leather gloves.

2. A jackknife.

2. Felt-soled shoes, or slip-on felt soles.

Bomb and shell hits invariably bring wreckage and fires. The man who attempts to fight fires or clear wreckage with bare hands exposes himself unnecessarily. It is desirable that short leather gloves such as are available in most ship's stores be rolled up lengthwise and stowed under the flap of pistol holsters before battle stations are taken, so that they will be readily accessible.

It is recommended that every man carry an ordinary jackknife at all times, preferably on a lanyard. A jackknife is indispensable in cases of emergency.

Wet or oily decks furnish an additional hazard in battle. Particularly when the ship is listing, slippery decks make it almost impossible to maintain footing in ordinary shoes. It is urgently advised that all men—and especially those in damage-control parties—be furnished with slip-on felt shoes. If such shoes are not issued, each man should do the job himself, getting a piece of thick felt from the supply department and having a cobbler do the rest.

Portuguese: Short List of Words and Phrases

The following list, fourth in a series setting forth phrases in languages common to areas in which the Navy is operating, is designed for Naval personnel interested in acquiring a limited knowledge of certain phrases. It was prepared by the Language Unit of the Educational Services Section of the Training Division. In May the INFORMATION BULLE-TIN published a Japanese Phrase List; in June, Spanish; in July, French. After exhausting the possibilities of this phrase list, personnel interested in the Navy Language Program may familiarize themselves with the article, "Language Program Expanded," in the 15 March issue of the TraDiv Letter, page 35.

Useful Words and Phrases

Thank you Don't mention it Understand me? Yes No I want cigarettes cigars accommodations to eat to sleep to bathe What is? this that Do you speak? Spanish English Sae Come out How many men with you? I have I have not How do you say in Como diz-se em por-Portuguese? tuguês? am hungry I am thirsty do understand I I don't understand Man (mister) Much Miss I need a suit a blanket Please Here Aqui Enough How are you? Very well thank you and you? Good evening (after- Boas tardes noon) Good night Hello (Good day) Hello (telephone) Aló My name is What is your name? Until later Rain Stars Sun Sol It is hot It is cold Wind Who? What? Where? Why? How many? Who, which, that? Because Porque Help! Socorro!

Muito obrigado or Obrigado Não há de que or Não seja por isso Me compreende? Sim Não Eu quero cigarros charutos pensão comer dormir banhar-me Que é? este isso Fala o senhor? espanhol inglês Quantos homens com o senhor? Tenho Não tenho tuguês? Tenho fome Tenho sêde Compreendo Não compreendo Senhor Muito Senhorita Eu preciso dum fato dum cobertor Faça o favor Bastante Como vai? Muito bem obrigado e o senhor? Boa noite Bom Dia Chamo-me O senhor, como se chama? Até logo Chuva Estrêlas Faz calor Faz frio Vento Quem? Que? Onde? Porquê? Quantos? Que?

Mween'-to o-breegah'-do O-bree-gah'-do Nown-ah-day-kay Nown say'-zhah por ee'-so May com pray-en'-day? seeng nown Ay'-oo kay'-ro see-gar'-ros shah-roo'-tos pane-sown' co-mare' dor-meer' bahn-yar'-may Kay ay? ay'-stay ee'-so Fah'-lah o sane-yor'? ay-spahn-yol' Een-glavs Sah'-ay Kwahn'-tos o'manes com o saneyor'? Tane'-yo Nown tane'-yo Co'-mo dees-say eng por-too-gays' Tane'-yo foh-may Tane'-yo seh-day Com-pray-en'-do Nown com-pray-en'do Sane-yor' Mween'-to Sane-yor-ee'-tah Ay'-oo pray-see'-zo doong fah'to doong co-bare-tor' Fah'-sah o fah-vor' Ah-kee' Bahs-tahn'-tay Co'-mo vy? Mween'-to beng o-bree-gah'-do ee o sane-yor'? Bo'-ahs tahr'-days Bo'-ah noi'-tay Bong dee'-ah Ah-lo' Shah'-mo may O sane-yor', co'-mo say chah'-mah? Ah-tay' lo'-go Shoo'-vah Ay-stray'-lahs Sole Fahs cah-lor' Fahs free'-o Vane'-to Keng? Kay? Own'-day? Por-kay'? Kwahn'-tos Kay? Por'-kay So-co'-ro

Note on Pronunciation

The column indicating how to say the Portuguese expression is an approximation. Nevertheless. a person who pays close attention to the pronunciation here should have no trouble in being understood. In some areas where Portuguese is spoken, the final vowel "o" is pronounced by giving it a quality ap-proximating the sound of the English "oo"; and the final "s" is pronounced "sh," softer than in the English word "ship."

Illnesses

	messes	
I am sick	Estou doente	Ay-stoh' do-ane'-tay
Are you sick?	Está doente?	Ay-stah' do-ane'- tay?
I have a pain here	Tenho uma dor aqui	Tane'-yo oo'-ma dor ah-kee'
Lie down!	Deite-se!	Day'-tay say
I need a	Preciso dum	Pray-see'-zo doong
purgative	purgante	poor-gahn'-tay
Give me some	Dê-me alguma	Day'-me ahl-goo'-
quinine	quinina	mah kee-nee'-nah
Chills	Arrepios	Ahr-rape-ee'os
Grippe	Gripe	Gree'-pay
Cold	Resfriado	Race-free-ah'-do
Fever	Febre	Fay'-bray
Illness	Doença	Doh-ain'-sah
Indigestion	Indigestão	Eeen-dee-zhays- town'
Medicine	Medicamento	May-dee-kah-mane'- toh
Poison	Veneno	Vay-nay'-no
Surgeon	Cirurgião	See-oor-zhee-own'
Ac	cidents and Wor	unds
Are you hurt?	Está magoado?	Ay-stah' mah-go-
		ah'-do?
My arm is broken	Está quebrado meu braço	Ay-stah' kay-brah'- doh may'-oo brah'-soh
I am wounded	Estou ferido	Ay-stoh' fay-ree'-do
in the foot	no pé	no pay
in the head	na cabeca	nah cah-bay'-sah
here	aqui	ah-kee'
Can you dress	Pode vocé pensar	Po-day vo-say'
a wound?	uma ferida	pane-sar oo'ma fay-ree'-dah
Aspirin	Aspirina	Ah-spee-ree'-nah
1	Location	
Go straight ahead	Continúe em frente	Con-teen-oo'-ay eng frayn'-tay
To the left	À esquerda	Ah es-kare'-dah
COMPANY SALE FOR A DATA SALE OF A DATA S	The second se	and a state of the second

À esquerda À direita

To the right

January

February

March

April May

June

July

Day

Month

Sunday

Monday

Tuesday

Friday

Saturday

Wednesday

Thursday

Week

August

October

September

November

December

Months

Janeiro Fevereiro Março Abril Maio Junho Julho Agosto Setembro Outubro Novembro Dezembro

Days of the Week Dia Mês Semana

> Domingo Segunda-feira Terça-feira Quarta-feira Quinta-feira Sexta-feira

Sábado

Ah es-kare'-dah Ah dee-ray'-tah

Zhah-nay'-ro Fay-vay-ray'-ro Mahr'-so Ah-breel' My'-oh Zhoon'-vo Zhool'-yo Ah-gos'-to Say-tem'-bro Oh-too'-bro No-vem'-bro Day-zem'-bro

Dee'-ah Mehs Say-mah'-nah Doh-meen'-go Say-goon'-dah fay'rah Tair'-sah fay'-rah Kwar'-tah fay'-rah Keen'-tah fay'-rah Sase'-tah fay'-rah Sah'-bah-do

	Na	autic	al		Military				Prepositions				
Sailor Officer Dock	Marujo o Marini Oficial Molhe		Mah-ru'-zho Mah-reen-ya O-fee-see-ah Mole'-yay	re'-0 l'	Ammunit Bomb Cannon Halt! W		Munição Bomba Canhão Alto!		Bon Cah Ahl	o-nee-sown' ne'-bah n-yown' '-toh! Keng	From In Inside Of	de em dentro de	day eng dayn'-tro day
Ocean Chain	Oceano Amarra		O-say-ah'-no Ah-mah'-rah		there? Parachut	e	vai ai Para-qu			y ah-ee'? h'-rah-kay'-	On To	sô-bre a	so'-bray ah
Depart	Sair		Sah-eer'	12				cullo	d	ahs	With	com	kohng
Port Ship	Pôrto Navio		Por'-toh Nah-vee'-o	100	Plane Rifle		Avião Fuzil			vee-yown'	Withou	t sem	seng
Uniform	Uniform		Oo-nee-for'-	may	War		Guerra		Gay	7'-rah	(Conjunc	tions
	Hum	an I	Body				Nun	abers				1.1.1	e
Arm Back	Braço Costas		Brah'-so Co'-stahs	123	One half					ay'-o	As	como c	o'-mo
Body	Corpo		Cor'-po	1.4	1 2		or Uma or Duas		'-ahs	o'-mah			nahs ay
Ear Eye	Orelha Olho		Oh-rale'-yah Ohl'-yo	3.51	3	Três		Tra	ys		Or	ou o	h
Finger	Dedo		Day'-do	Mri S	4 5	Quati			ah'-t			Adianti	
Foot Hair	Pé Cabelo		Pay Cah-bay'-lo		6	Seis		Say	S			Adjecti	ives
Hand	Mão		Mown (rhyme v	vith	78	Sete			'-tay -toh		Long	Longo Curto	Lohn'-go Coor'-toh
Head	Cabeça		town) Cah-bay'-sah		9 10	Nove Dez		Naw Des	v'-va	У	Red		Vare-male'-
Leg Mouth	Perna Boca		Pare'-nah Bo'-cah		11	Onze		Ow	n'-za		Blue	Azul	yoh Ah-zool'
Neck	Pescoço		Pace-co'-so		12 13	Doze Treze			y'-za		Green	Verde	Vare'-day
Nose Teeth	Nariz Dentes		Nah-reez' Dayn'-tays		14	Cator	ze	Kah	i-tor	'-zay	Yellow	Amarelo	Ah-mah-ray' loh
F	ood dr	ink	tobacco		15 16	Quint			n'-zah	ay s-says'	Black	Negro	Nay'-gro
Knife	Faca	ma,	Fah'-cah		17 18	Deza: Dezói				is-say'-tay '-toh		or Prêto	Pray'-toh
Fork	Garfo		Gar'-foh		19	Deza	nove	Day	z-ah	-naw'-vay	White Good	Branco Bom	Brahn'co Bohn
Spoon A cup	Colher Uma chi		Kohl-yare' Oo-'mah shah'	[nah -vay-	20 21	Vinte	e um		n'-ta n'-ta	ay ee oong	Bad	Mau	Mow (to
of coffee of tea	de caf de chá	é	day kah-fay' day shah'		30 32	Trint			en'-t	tah tah ee doys			rhyme with cow)
A glass	Um cope	D	Oom coh'-poh		40	Quar	ta e dois enta	Kw	ah-ra	ane'-tah	Small Sick	Pequeno Doente	Pay-kay'-no
of beer Beans	de cer Feijões	veja	day sare-vay' Fay-zhoyns'	-zhah	50 60	Cinquesse	uenta			vane'-tah ne'-tah	Well	Bem	Do-ane'-tay Beng
Bread	Pão		Pown		70	Seter	nta	Say	-tan	e'-tah	High Low	Alto Baixo	Ahl'-to By'-sho
Butter Eggs	Manteig Ôvos	a	Mahn-tay'-gah O'-vos		80 90	Oiter Nove				e'-tah ne'-tah	Cold	Frio	Free'-oh
Fish	Peixe		Pay' sheh		100	Cem	(or cent	to) Sen	g (S	ane'-toh) oh ee says-	Hot Wet	Quente Molhado	Kane'-tay Mole-yah'-
Meat Milk	Carne Leite		Kahr' neh Lay' teh		165		e cinco	SI	ane'-	tah ee seen'-	Dry	Sêco	do Say'-co
Potatoes Rice	Batatas Arroz		Bah-tah'-tahs Ah-rose'		1000	Mil		k Mee				2000	Suy Co
Drinking	Água po	tável	Ah'-gwah po-tal	h'-vel	1000	INTIT				· · · · · · · · · · · · · · · · · · ·	1.19	Prono	uns
water Food	Alimen		Ah - lee - mane sown'	- tah-		170.000		oney		head do	I	Eu	Ay'-00
	or Vive		Vee'-vay-rays		Dollar		do (Portu eiro (Bra	zil)	Croo	koo'-do -zay'-ro	You He	Você Éle	Voh-say' Ay'-lay
Matches Tomatoes	Fósforos Tomates	a second second second	Fohs'-for-ohs To-mah'-tays		Cent 50 cents	Cent				-tah'-vo -kwane'-tah	His, her		Say'-oo
Oranges Pipe	Laranja		Lah-rahn'-zhah Cah-sheem'-bo	s	1.510.51	638.5			sai	n-tah'-vos	hers She	Ela	Ay-lah
Tobacco	Tabaco		Tah-bah'-co		How mue	ch? Q	uanto?		Kwa	hn'-toh?		Éles	Ay'-lays
			Time					Dis	tand	res	They	or Elas	Ay'-lahs
What time	is it?	Que	horas são?	Kay o	'-ras sown	n?	1000	210			Me	Mim	Meeng
Is there tin		Há t	tempo?		me'-po?		Kilom-	Quilôr	ne-	Kee-lo'-met-	Му	{ Meu or	May'-oo
It is noon Midnight			io dia noite		ay'-oh dee ah noy'-t		eters Inch	tros Polega		ros Po-lay-gah'-		Minha	Meen'-yah Nohs
1:00 A. M.			hora da manhã		ah o'-rah hn-yahn'	dah	inch	rolega	lua	dah	We Your	Nós Seu	Say'-oo
1:00 P. M.		Uma	hora da tarde	Oo'm:	ah o'-rah	dah	Foot Mile	Pé Milha		Pay Meel'-ya ³	Our Their	Nosso Seu	Nos'-so Say'-oo
1:10		Uma	e dez		r'-day nah ee des		mine	statute		June - Ju	These	Estes	Ay'-stays
3:00		As T	rês	Ahs t	rays					Places	to Go		
5:00 8:15		As ci As oi	ito e quinze		een'-koh oy'to ee k						000		Access .
10:00		As de	ez	Ahs d			Church City or			Igreja Cidade		Ee-gray See-dah	
7:40			te e quarenta	ran	e'-tah		Market			Mercado	annet a	Mare-ca	ah'-do
9:25			ove e vinte e nco	Ahs vee	naw'-vay n-tay ee s		Post O	nice		Estação de c	orrelo	Ay-stah day c	-sown' co-ray'-o
11.00				ko			Station	1		Estação Rua		Ay-stah Roo'-ah	-sown'
11:30			nze e meia		ohn'-zay y'-ah		Teleph			Telefone		Tay-lay	-fohn'
Day after to	omorrow	Depo	ois de amanhã		boys day hn-yahn'	ah-	Village Baker			Povoação Padeiro		Po-vo-a Pah-day	h-sown' 7'-ro
Day before			-ontem	Ahn'-	tay ohn'-	teng	Barber	a a bain		Barbeiro		Bar-bay	r'-ro
Evening (at Night	(ternoon)	Tard Noite		Tahr' Noy't	ay			e a hair	cut	Corte-me o			-bay'-lo
Year Now		Ano Agor	8.	Ah'-n			Dance	hall		Salão de bai	le	Sah-low by'-la	
Minute		Minu	ito	Mee-1	100'to		Doctor			Médico		May'-de	ee-co
Moment Today		Mom Hoje		Mo-m O'-zh	ay		Drug s Movie	tore		Farmácia Cinema		Far-ma See-nay	h'-see-ah /'-mah
Tomorrow Yesterday	1	Amai	nhã		ahn-yahn		Garage Restau			Garagem Restaurante		Gah-ral	h'-zheng w-rahn'-tay
When does	the ship	Quar	ndo parte o	Kwah	n'-do pah	r'-tay	Shoe s			Sapateria		Sah-pa	h-tay-ree'-ah
sail?		na	vio?	on	ah-vee'-o		Tailor			Alfaiate		Ani-iy-	yah'-tay
Page 24													

New Aids for Shipwrecked Men Are Tested

The summer sun poured down on a half-dozen men in a rubber life raft, tossing in the Atlantic off the coast of North Carolina, scene of many torpedoings early in the war.

The sunburned "survivors" were not victims of an Axis U-boat, however. They were voluntarily "cast adrift" off Cape Fear and actually experienced conditions met by bona fide victims with one exception: a United States Coast Guard boat stood by in case of an emergency.

They were participants in an experiment in which conditions for survival at sea during wartime and new ideas for the improvement of rafts and equipment were studied.

Among items tested were small hammocks for sleeping; new-design exposure covers that can be used to prevent exposure to the sun, wind, and sea and be used also to catch rain water; a 7-pound still producing large quantities of pure, distilled water; a light-weight exposure suit that doubles as a life preserver; a lightweight life preserver that doubles as a bag to carry rations and other es-



The Cape Fear "survivors" looked like this after one day. Ample protection from the sun was high on their list of musts.

sentials; first-aid kits; redesigning of existing rafts to make them easier to sail.

Although the Cape Fear trials highlighted current experiments, other developments in safety-device and fighting-equipment were publicized last month. The accompanying photographs—taken at Cape Fear and elsewhere—illustrate some of them:



A new type liferaft hits the water during tests conducted by the Merchant Marine Inspection Division of the United States Coast Guard.



Large and small sizes of the Navy's regulation gear for lifeboat fishermen (Information Bulletin, April 1943, p. 26). These light, durable, and compact fishing kits were adopted by the Navy recently for use on lifeboats, rafts, and floats. Instructions are printed on waterproof paper.



"Duck truck." Newest addition to amphibious craft, this 2½-ton vehicle is designed to carry troops and supplies in invasion and may be used near the coast as a rescue craft. It is manned by Coast Guardsmen.



-Official U. S. Navy and U. S. Coast Guard Photographs.

A portable electric megaphone, having a self-contained amplifying unit, is the latest device designed for use in giving commands from the bridge in cases of power failure aboard ship. Commander Robert E. Coombs, Coast Guard Assistant Chief of Merchant Marine Inspection, demonstrates.

Secretary Knox Visits San Diego Naval Hospital



"Get a laugh out of life," Mr. Knox told the patients.



A Silver Star Medal was presented to Hugb Poole Sutherland, PhM1c, USNR, of Hanford, Calif., at ceremonies during the Secretary's visit on 29 June. Sutherland was cited for beroism in administering first aid under heavy fire at Guadalcanal. Naval officers, left to right, are: Rear Admiral D. W. Bagley, USN, commandant of the Eleventh Naval District; Capt. Lyman S. Perry, USN, aide to the Secretary, and Capt. Morton D. Willcutts (MC) USN, hospital executive officer. Secretary Knox inspected long rows of beds in the hospital, formerly San Diego exposition buildings in Balboa Park. He praised Naval medical officers for their work, and chatted with patients and those assigned to duty there.



-Official U. S. Navy Photographs.

Some bed-ridden, some on crutches, some in wheel chairs, Navy men and Marines crowded the open-air patio to listen.



-Official U. S. Navy Photograph.

The flags and stripes to the left of the bottom row of flags indicate the number of Japanese fighters and bombers Lt. Stanley W. Vejtasa, USN, has accounted for in his Grumman Wildcat.

Courage + Training = Victories

The Navy's air commander in the South Pacific, in a dispatch to the Navy Department, gives basic credit to Naval Aviation's system of training carrier pilots and aircrewmen for the continuing series of Naval air victories which began within two months after Pearl Harbor and has been featured by triumphs won in the Coral Sea, at Midway, Guadalcanal, and during the current offensive.

The training program, grounded on a combination of years of scientific research and of combat knowledge imparted by battle-wise flyers brought back to instruct Naval Aviation cadets, drew this cabled tribute from Vice Admiral Aubrey W. Fitch, USN, Commander Aircraft, South Pacific Force:

"Operational-trained Navy and Marine Corps pilots arriving this area are demonstrating a high order of ability as combat pilots."

Admiral Fitch had been asked by Rear Admiral John S. McCain, USN, Chief of the Bureau of Aeronautics, Inow Vice Admiral McCain, Deputy Chief of Naval Operations (Air)], to report on the quality of pilots he is

What's Back of Navy's Recent Air Triumphs in Pacific

receiving under the Navy's system of combat pilot training. Under this system the first "generation" fights, returns and teaches the next "generation," which then goes to the field, returning to train the following "generation," etc. The present "generation" in the field was trained by the combat aces of 1941 and 1942—men like Lt. Comdr. John S. (Jimmy) Thach, usn—and is now fighting from carrier decks and land bases in the present South Pacific push.

Representative Melvin J. Maas, of Minnesota, ranking Republican member of the House Naval Affairs Committee, and a colonel in the Marine Corps Reserve, recently completed an inspection tour and study of all phases of Navy aviation training. In his first statement concerning his tour, Representative Maas, a World War Flyer, reported to the Chief of BuAer:

"After having made a complete survey of the entire Naval and Marine Corps aviation training program, I am convinced our Naval and Marine pilots now being turned out are the finesttrained in the world. "I attribute much credit for this to our operational, or combat, training and the use of training devices known in the Navy as synthetic.

"The operational training is highly specialized and really trains the pilot for actual combat. The extensive use of synthetic devices saves time, money, and lives, and adds tremendously to the efficiency of the pilot."

Naval aviators recently returned from theaters of operations, where they have distinguished themselves in combat, supply amplification of Vice Admiral Fitch's dispatch and Representative Maas' statement.

Going into the Pacific with VF42 when war was declared, Lt. Comdr. Charles R. Fenton, USN, of Willimantic, Conn., commanded Fighting Squadron 42 through four big Pacific battles. Fighting 42 had an outstanding record, shooting down 54 enemy planes, and accounting for 23 probables.

"This squadron was one of the finest of its day, was well trained under peacetime standards and the general

(Continued on Page 64)



(Period of June 21 Through July 20)

U.S. Forces Near Munda Point; Russians Counter-Attack Near Orel

The War

One of the most significant months of the war, July saw the United Nations open offensives on three fronts. This was the war picture on 20 July:

1. Allied troops in the greatest combined military operation of all time had invaded and were pushing deep into the strategic island of Sicily (see p. 3).

2. A Pacific offensive opened with an invasion by American forces of the New Georgia group in the Solomon The Yanks took new bases Islands. for new attacks on the Japanese, inflicting crippling blows to the Jap fleet and were drawing close to the important Nipponese base of Munda (see p. 2).

3. Russia turned what appeared to be a new Nazi summer offensive into a German defeat, driving from 26 to 50 miles deep into German lines and inflicting heavy casualties to the enemy in men, tanks and planes.

On 5 July, the Germans launched a series of powerful attacks against the Russian line on a front extending 12 miles south of Orel and 37 miles north of Belgorod, hurling hundreds of the huge Tiger tanks and an estimated 450,000 men at the Red Army, making several breaks and advances into the Soviet main line.

In less than a week, however, the

Nazi drive had petered out and Stalin's armies organized a counterattack. The Germans were pushed back. By 20 July the Russians were 12 miles from Orel.

Soviet communiques said in 2 weeks' fighting the Germans had lost 2,005 planes, 3,500 tanks and had suffered more than 50,000 casualties.

Still another victory was scored over the Axis—a bloodless one in the Western Hemisphere. The islands of Martinique and near-by Guadeloupe, question marks in the Caribbean for the past 3 years, came over to the Allies after their Vichy governor, Admiral Georges Robert, relinquished his authority to Henri Hoppenot of the French Committee of National Liberation. Interned at Martinique were the aircraft carrier Bearn, two cruisers and 140,000 tons of merchant shipping. The shift followed conferences between President Roosevelt and Gen. Henri Giraud, co-leader of the French Committee.

Allied air forces continued their crushing aerial offensive against the Axis, pulverizing vital war industries, ports, and other industrial areas throughout Germany and other parts of northern Europe and opened what was believed to be a softening up process on Italy, possibly preceding an invasion of the mainland as soon as the Sicilian campaign is mopped up.

Rome received its first raid of the war on 19 July. Rail yards and other military targets were bombed.

The British Air Ministry announced early in July that 15,000 tons of bombs were dropped on Europe during June. 10,000 tons of which found targets in Germany's Ruhr Valley. This made June the top month in the aerial war.

At sea, too, the Allies carried the war to the enemy. American naval forces in the South Pacific sank 13 Japanese cruisers and destroyers and possibly another four in two naval engagements in the Kula Gulf. Another ten troop and supply ships were reported sunk by American submarines operating against Japanese shipping lanes. On 6 July, an American naval force bombarded Kiska, the first sea attack against the last Jap stronghold in the Aleutians since last August. Three other sea bombardments followed within ten days.

Attacks on enemy submarines continued with favorable results and German claims of Allied shipping losses during June were the lowest of the war.

One of the most amazing records in the submarine warfare was made recently by an escort carrier which scored ten probable sinkings out of 11 attacks on enemy U-boats. Two subs were definitely sunk, said the Navy, four others very probably were

destroyed, and four additional probably went to the bottom.

In coordination with the new South Pacific action, Allied air forces raided Japanese installations in Burma, centering their main attack on the Jap base at Akyab Island off the west coast.

A joint statement of the American and British Governments declared that Allied ship sinkings during June were the lowest in 19 months and added that sinkings of Axis submarines were "substantial and satisfactory."

3

Maj. Gen. Norman T. Kirk, Surgeon General, USA, recently returned from North Africa, reported that disease had taken fewer casualties proportionately in the American Army than in any army in history. He attributed much of the record to new medical processes and treatment.

Lt. Col. William R. Lovelace, surgeon and Army Air Forces expert on high altitude equipment, made a parachute jump from 40,200 feet, one of the highest on record, to test emergency oxygen equipment furnished Army airmen. His only casualty and discomfort was the freezing of his left hand caused by losing his glove when his 'chute flipped open.

5

\$

London announced that more than 400 Axis ships have been sunk or damaged by mines in European waters since the start of the war. Seventy percent of the total were victims of mines sown by airplanes.

\$

American shipyards during June delivered 168 cargo vessels totalling 1,676,500 deadweight tons, bringing the total number for the first half of



-Official Drawing from Army Orientation Course.

SOVIET PLANES RAID GERMANS: With Hitler's Luftwaffe scattered over the European continent in attempts to thwart Allied raids, Russian planes in the east are pounding Nazi rail centers and airfields. Portrayed here is a low-level strafing attack by DB-3A medium bombers over a Nazi rail point jammed with troops and supplies moving up on the Russian Front.

1943 to 879 ships, the Maritime Commission announced.

\$

Columbia Broadcasting system reported that the Berlin radio has admitted that a German submarine sank the American merchantman, *Robin Moor*, torpedoed in the South Atlantic in June 1941.



-Official U. S. Navy Photograph.

"HELENA" FIGHTS TO END: Japanese forces attempting to reinforce their beleaguered garrison at Munda on New Georgia Island suffered 2 defeats in naval engagements in the Kula Gulf between New Georgia and the island of Kolombangara. During the first battle on the night of 5-6 July, the Japs lost 9 and possibly 11 cruisers and destroyers sunk. One week later, the Japs returned only to lose another cruiser and 3 destroyers and probably 2 other destroyers sunk. The remainder of their force fled to the north. The Navy reported the loss of 1 United States ship—the 9,700-ton light cruiser, "Helena," above. Said an eyewitness: "She went down with her guns blazing." A fully loaded (one and one-half tons of freight) glider was towed 3,500 miles across the Atlantic from Montreal to London by a Douglas C-47. The crew described the takeoff as the most difficult part of the flight and said conditions were generally favorable except during the first leg when climbing against a headwind made progress slow. The glider had an 84-foot wingspread. Carrying vaccines for Russia, radio, aircraft, and motor parts, the glider made the trip in 28 hours.

\$

Engineers of the Army Service Forces have laid portable pipe lines between North African ports to airfueling of Allied planes striking at fields in the interior, facilitating the Mediterranean targets. The pipe lines are made of lightweight steel in sections short enough for one man to handle. One truck can carry 1,000 feet. Some North African lines, piping 100-octane gasoline, are 50 miles long.

\$

Maj. Gen. G. M. Barnes, Chief of the Technical Division, Army Ordnance Corps, announced that an antiaircraft gun capable of firing 60,000 feet has been devised and is now in mass production for use against Axis aircraft.



-Official Red Cross Photograph

This photograph shows the contents of the standard 11-pound American Red Cross food package, sent to prisoners of war. From 1 January 1941 to 30 April 1943, the value of all relief supplies for United Nations prisoners of war amounted to \$13,761,130. Supplies shipped and distributed to 30 April included 2,303,290 food packages, 20,000 of which went to United States prisoners in the Far East and 2,283,290 to European prison camps. Government policy, through the Red Cross, is to furnish one food package weekly to every American prisoner of war in Europe. Shipment of supplies to the Far East is much more difficult. Other Allied prisoners also benefit under the program. Also provided are bulk foods, medicines, tobacco, cigarettes, clothing and comfort and toilet articles. The growing number of United States civilians beld by the Axis are likewise provided for.

Henry L. Stimson, U. S. Secretary of War, was in Great Britain for a series of conferences with the British High Command, Prime Minister Churchill, and other British leaders. He declined to comment on a European invasion.

25

General Henri-Honoré Giraud, commander of French forces in North Africa, speaking before West Point cadets on the eve of Bastille Day, declared the French army would fight side by side with the Allies to final victory in the Pacific.

German authorities denied a report that Field Marshal Erwin Rommel had been shot down by Allied fighter pilots while en route to Siciliy in a transport plane.

3

34

Gen, Wladyslaw Sikorski, premier of the Polish Government-in-exile and commander of its armed forces, died in a plane crash off Gibraltar. The crash also took the lives of 14 others, including Sikorski's only daughter.

Army pilots during the 6 months ending 30 June, destroyed 3,515 enemy planes, probably destroyed 1,127 others and damaged an additional 1,280 with a loss of only 846 aircraft, Gen. Henry H. Arnold, Chief of the Army Air Forces announced. The pilots participated in 89,691 combat sorties on all fronts, he said, sank 121 enemy ships, probably sank 74 others and scored hits on an additional 315.

In one year ending 4 July, the U.S. Army Eighth Air Force destroyed or damaged 102 industrial targets, naval bases and war plants in Germany and German-held territory with 11,423 tons of bombs, the War Department announced. U.S. Flying Fortresses and Liberators in 68 daylight raids shot down a total of 1,199 enemy planes, probably destroyed another 525 and damaged 501. Enemy planes shot down 276 American bombers. All operations were carried out from airfields in England.

The Navy

A new Naval Air Transport Squadron (No. 5) has been established to provide rapid shipment of additional personnel and war materials to the Alaskan area. Arrangements also have been made with two international airlines (Pan American, American Export) to supplement the Naval Air Transport Service to supply other naval establishments and fleet units.

3

Arrangements have been made with the Postoffice Department for handling Christmas mail for members of the Navy, Marine Corps, and Coast Guard which should be posted during the period 15 September through 31 October. Senders are requested to mark packages "Christmas parcel." Under postal regulations, Christmas parcels shall not exceed 5 pounds in weight, or 15 inches in length, or 36 inches in length and girth combined. Parcels should not include any weapons, perishables, intoxicants, poisons, inflammable articles such as or matches or lighter fluid. In general, the public is urged not to send food or clothing.

New-type wooden hangars, the largest clear span wooden buildings in the world, are being constructed at several points along the east and west coasts to house Navy blimps engaged in antisubmarine patrol. The hangars are 171 feet (17 stories) high, more than 1,000 feet long and almost 300 feet wide.

\$

President Roosevelt has commended civilian employes of the Navy Department for their purchases of War Bonds. Since the advent of the pay-roll savings plan, the personnel of the Navy has purchased a grand total of \$196,761,621 of War Bonds.

\$

The United States submarine R-12 (normal complement: 28), engaged in training exercises off the East Coast, was lost recently, apparently due to accident. A number of officers and men were unable to escape from the vessel. Salvage operations were abandoned because of the depth of the water in which the R-12 sank.

\$

Officers and enlisted men of the Marine Amphibious Corps, Pacific Fleet, are authorized to wear on their left sleeve near the shoulder a new amphibious insignia composed of three white stars above a gold alligator head on a scarlet shield.

Prof. Albert Einstein, renowned scientist, has been employed as a civilian by the Bureau of Ordnance, Navy Department, to conduct special research on explosives.

N



-Official U. S. Navy Photograph.

ASSUMES NEW POST: Vice Admiral John Sidney McCain, USN, former chief of the Bureau of Aeronautics, has been appointed to the post of Deputy Chief of Naval Operations (Air), created when the President approved a change in the Office of the Chief of Naval Operations.

A plastic shipbottom paint which materially reduces fouling of naval vessels resulting in large savings of fuel oil has been developed by the Navy after years of research. The new process also has resulted in decreases in the strain on machinery and has reduced demands for docking facilities.

\$

The 8,658-ton Navy cargo ship, *Alchiba*, struck twice by Japanese torpedoes in the Solomon Islands area and listed as lost, has been salvaged and has reached an American port under her own power for repairs. She was torpedoed at Guadalcanal.

23

The Navy's program for the conservation of rubber and the conversion from crude to synthetic rubber will be virtually completed this fall. In a report to the Rubber Director, the Navy said that many gas masks are now being made of synthetic rubber and it also is being used extensively for rubber-jacketed cables, submarine storage battery jars and other mechanical goods.

\$

Students in the V-12 Program attending medical colleges are authorized to wear the regular midshipmen's uniform with a lapel device composed of the oak leaf and acorn insignia of the Medical Corps superimposed on a fouled anchor at a 45° angle. Similarly, dental students shall wear the Dental Corps insignia.



-Official U. S. Navy Photograph.

NEW BUAER CHIEF: Rear Admiral D. C. Ramsey, USN, former commanding officer of the U. S. S. Saratoga and now Task Force Commander in the South Pacific, soon will take over the duties of Chief of the Bureau of Aeronautics, succeeding Rear Admiral John S. Mc-Cain, USN.

Approximately 100,000 aviation technicians necessary for the maintenance and administration of the expanding Naval air force will be trained this year and even greater numbers in succeeding years.

\$

Work on the Navy's shore-based air facilities—a program amounting to more than \$1,300,000,000—was 90 percent completed on 1 July. More than 200 naval air stations, most of them in the continental United States, are included.

\$

The first group promotion of women officers in the Naval Reserve was made 1 July. Thirty-two ensigns who had been on active duty since 1 September 1942 were promoted to the rank of lieutenant, junior grade.

\$

A new type utility building, 40 feet wide by 100 feet long, looking like a big brother of the Quonset hut, has been devised by the Navy and hundreds are being erected at numerous advance bases. They are being used for such purposes as recreation halls, storehouses, machine and repair shops. They can be set up in about 300 man hours, exclusive of laying a concrete floor.

\$

A limited number of pretheological and theological students are to be included in the V-12 program to insure a sufficient number of chaplains for the expanding Navy. Upon successful completion of all prescribed training the students will be commissioned for active duty in the Chaplain Corps.

\$

A new training station for the Women's Reserve of the Coast Guard Reserve at Palm Beach, Fla., was formally commissioned 7 July. More than 1,000 women are quartered at the new station where classes started 14 June.

Special Salvage and Reclamation Units composed of highly trained men are being set up at advance bases to expedite the shipment of scrap materials from battle zones to American industry and to salvage usable parts.

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Navy, Marine Corps, and Coast Guard personnel who served aboard vessels operating in actual or potential belligerent contact with Axis forces in the Atlantic prior to Pearl Harbor were authorized to wear a bronze "A" in lieu of a bronze star upon the American Defense Medal.

\$

War dogs guarding the shores of South Pacific bases have more than proven their efficiency, reports Mamine Corps Combat Correspondent Sgt. John F. Reilly, and cites as one example a German Shepherd which aroused Marine guards by his insistent barking at the sea. Hours later, a Japanese fish float, used by the Japs to support their nets, washed ashore. The dog spotted it long before it washed up on land.

CASUALTY FIGURES

Casualties among naval personnel through 20 July totaled 27,203. The totals since 7 December, 1941: Dead Wounded Missing * Prisoners * Total

U. S. Navy U. S. Marine Corps U. S. Coast Guard	6, 447 1, 769 182	2, 271 2, 447 22	Missing * 9,337 728 158	Prisoners * 1,906 1,935 1	Total 19,961 6,879 363
	8, 398	4,740	10, 223	3,842	27, 203
* A number of person prisoners of war not yet of	nel now	carried in	missing stat	tus are undo	ubtedly



-Official U. S. Army Photograph.

This is the new airplane insignia adopted by the U.S. Navy and Army after much experimenting. The old insignia, consisting of a white star in a circular field of blue, and also the red dot of Japan and the black cross of Germany, were found to resolve into invisibility at the same distance from the eye. As they came closer, all appeared in the form of a dot. The new marking consists of the white star in the field of blue, with the addition of a white rectangle attached horizontally at the right and left of the circle, plus a red border enclosing the entire device. At a greater distance the new marking will maintain the shape of a long, narrow bar, making confusion with the enemy less likely. Navy and Army planes over the world will switch immediately.

United States destroyers, in a daring mission, risked attack by units of the Japanese fleet to rescue 161 survivors of the U. S. S. *Helena* (see picture on p. 29), sunk during a naval engagement in the Kula Gulf. The men were picked up with Higgins boats put over by the destroyers.

\$

Rear Admiral Howard L. Vickery, vice chairman of the Maritime Commission, revealed that fast, new-type Liberty ships are being constructed which will carry their own helicopters for antisubmarine work. Experiments were to be made last month (July) with 40 by 40 flight decks on several of the vessels.

\$

Home Front

Congress recessed 8 July until 14 September, its longest rest since 1938, 1 year prior to the opening of World War II. During its closing hours, the two houses passed and sent to the White House appropriation bills that made the 1943 fiscal year the costliest year in all history. Treasury estimates showed that the first session of the 78th Congress approved 18 appropriation bills totalling approximately \$110,396,000,000, about 90 percent of it for prosecution of the war.

3

The first balloon barrage (30 balloons) in the New York metropolitan area was raised late in June over an "important objective" near the big city. Headquarters of the barrage unit, operated by the Army, were established in a clubhouse nearby.

\$

An all-time record goal of 380,000,-000 crop acres for 1944 was demanded of American farmers by the War Food Administration, an increase of 16,-000,000 acres over 1943.

Quotes of the Month

Admiral Nimitz: "Our submarines continue their destruction of enemy shipping—shipping Japan can ill afford to lose—much of it within gun range of important Japanese bases."

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Secretary Knox: "We have now seized the initiative. But that does not mean that the war has been won or that victory is just around the corner."

\$

British Foreign Secretary Eden: "There is in our hearts a fixed resolve to teach Japan that co-prosperity is not achieved by cruelty and oppression and that he who draws the sword shall perish by the sword."

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WPB Chairman Nelson: "In 1942 the United Nations outproduced the Axis almost two to one. In 1944 it may well be nearly four times as great. That is the trend; let the enemy take note of it."

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Admiral Luetzow, German naval commentator: "The battle the German U-boats have to wage has become, very, very hard."

As	of 1	July		
	2	Over-		
		due s	stroyed	l
		and	to	
		pre-		
		sumed		
	Sunk	lost c	apture	e ta
Battleships _ Aircraft	1	0	0	1
Carriers	4	0	0	4
Heavy				
Cruisers	5	1	0	6
Light		1	1	
Cruisers	2	0	0	2
Destroyers	23	4	1	28
Submarines_ Miscella-	2	6	1	1
neous	40	4	7	51
Total_	77	15	9	101



-Official U. S. Navy Photograph.

Securely wrapped, properly addressed Christmas packages for men overseas should be placed in the mails between 15 September and 31 October. All letters and parcels dispatched during that period are expected to reach Navy, Marine Corps, and Coast Guard personnel on overseas duty before Christmas. The photograph vividly illustrates what happens to poorly wrapped parcels.

President Roosevelt, in a note to Pope Pius: "There is no need for me to reaffirm that respect for religious beliefs and for the free exercise of religious worship is fundamental to our ideas. Churches and religious institutions will, to the extent that it is within our power, be spared the devastations of war during the struggle ahead. Throughout the period of operations the neutral status of Vatican City as well as of the papal domains throughout Italy will be respected."

\$

Gen. H. H. Arnold, Chief of the United States Army Air Forces: "Why is it (the Luftwaffe) not nearly so strong today? Well, take any number and divide it again and again, to care for all your increasing combat fronts, and you have decreasing air power on any one front. It's mathematics."

\$

House Majority Leader John W. McCormack (D.—Mass.): "Whether Italy makes peace terms or not, every indication points to the fact that Italy's days of active participation in this war will be over in the near future... With Italy withdrawing... it will mean 20 to 25 divisions of Italian soldiers withdrawing from the conquered Balkan states ..." Generalissimo Chiang Kai-shek, on the sixth anniversary of China's war with Japan: "On land, the Japanese invader has been mired down... with no hope of extricating himself... his naval and air force is weak and losses to his warcraft and transports are particularly heavy ... Over his 8,000-mile front there is no place which is not feeling the increased pressure of the Allied offensive... Henceforth the aggressor has no alternative but to await his doom ... the time limit of his utter defeat cannot exceed 2 years ..."

"Just plain inefficiency."—United States airmen explaining why they shot down only 15 of 16 Japanese planes in an air battle near Hong Kong.

23

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Lt. Col. E. H. Burba, McAllister, Okla., just back from North Africa: "We anticipated the probable route of every enemy counterattack and were ready to put down heavy artillery fire before we made an advance on any objective. We had to be ready. The Germans never allow you time to get set, and that is the secret of some of their successes in battle. They retreat, then counterattack immediately."

23

Chaplain (Maj.) Alvie L. McKnight, Cleveland, Miss., back from 5 months' duty on Guadalcanal: "Occasionally, especially on moonlight nights, Jap bombers would come over the island. The men immediately jump to their posts and into their foxholes. When the anticraft fire gets close to the bombers, cheers rise from the foxholes. Voices urge the gunners on. When they score a hit, the noise is deafening."

Two Short Letters

The following is reprinted from Iowings, station paper at U. S. Naval Air Station, Ottumwa, Iowa, without comment:

Somewhere in the South Pacific 9 May 1923

May 1025

DEAR FOLKS: Arrived O. K. I don't like it here. No shows, girls, no place to spend money. But they do have Japs. Love.

JOE

Still Somewhere in the South Parific, 9 July 1943 DEAR FOLKS: I like it better. We don't have Japs anymore. Love,

JOE.



-Official U. S. Navy Photograph.

LIKE ALL GOOD SAILORS, he's taking his medicine like a man. "Scuttlebutt," adopted by the crew of a minesweeper, had a good record until he took off after a cat. His woeful expression is explained by the 15 days restriction he received for being AWOL. It doesn't pay, he confided to members of the ship's galley, his favorite hangout.

Premier Mussolini of Italy: "This war was not to be avoided lest Italy be compelled to commit suicide and renounce its rank as a historically great power."

*

"For a 12-day stretch, the infantry (American Infantrymen in the Tunisian campaign) was out on a rock, with no cover, and under fire all the time. They had little food, getting supplies only at night. Within 3 days and after a long march, they went into another battle for 14 days. They were in foxholes, eating cold canned rations, if any. Often they had no food or water for 24 hours at a time. There were no bands playing. Their fighting spirit and loyalty kept them going."—Maj. Gen. Stafford LeRoy Irwin and Brig. Gen. Edwin H. Randle on their return to Army Ground Forces headquarters after service with the Ninth Division.

\$

British Foreign Secretary Eden: "It would be in the interests of humanity if Signor Mussolini were to realize that the best thing he can do for his country is to accept the unconditional surrender offered to him."

\$

President Roosevelt—Prime Minister Churchill: "The sole hope of Italy's survival lies in honorable capitulation to the overwhelming power of the military forces of the United Nations."

\$

Prime Minister Churchill: "Every man, every ship, and every airplane in the King's service that can be moved to the Pacific will be sent there."

Miscellany

Birthday: Navy Research Laboratory, responsible for the development of such inventions as smoke screens, poison gas and self-sealing gas tanks; 20 years old 2 July.

Saved: The death sentence of Max Stephan, convicted of treason for aiding an escaped Nazi flier, was commuted to life imprisonment by the President.

Still Lucky: Because his plane developed engine trouble, Lt. Col. Edward V. Rickenbacker was forced to return to Moscow on the first leg of his return flight to the United States.

Adopted: Legislation making the Women's Army Auxiliary Corps a part of the Army was signed by the President.

He Forgot About Seasickness!

An incoming recruit walked into the Receiving Unit office at the U. S. Naval Training Station, San Diego and asked to go back home.

"Can I, maybe, get a few days cff?" he asked.

"But, you've gotta have three reasons—and good ones!" said the office yeoman.

"I've got 'em."

After accommodating him with the necessary forms for recruit leave, the yeoman read the lad's reasons:

"1. My mother's sick."

"2. My sister's sick."

"3. I'm homesick."

-The Hoist, NTS, San Diego.



-British Official Photographs.

Allies Over Mediterranean Slaughter Junkers-52's

During and after the battle for Tunisia, great air battles were fought over the Mediterranean. In 1 battle on 20 April there were shot down 68 tri-motored, 190-M.P.H. Junkers-52 transports. The cost was 12 planes. On 23 April, 40 Axis aircraft, including 31 giant 6-engine Merseburg-323 transports, cost the Allies 5 planes. The official British photograph here, apparently of a battle that took place 10 April, was received in the United States with the following caption: "Twenty-five out of a formation of 35 German JU-52 transport aircraft were shot down in an attack by B-25 Mitchells and P-38 Lightnings of the Northwest African Air Force over the Sicilian narrows. This remarkable picture shows Mitchells (top and extreme left flying out of picture) turning away after the first attack.

Beaufighters off Dutch Coast Blitz Nazi Convoy

On 17 May a Nazi convoy of six supply ships and eight escorts was attacked by Beaufighters of the British Coastal Command. One large merchantman was hit, afterwards seen burning fiercely, listing badly, and heading for shore. Another large supply ship was also hit and left burning, and a small vessel damaged. The escort ships were raked by cannon fire and three left in flames. No Beaufighters were lost. The Beaufighter from which this picture was taken is about to release a torpedo for an attack on the vessel at (1). Beaufighter at (2) has already released its torpedo (3) for an attack on ship at (4). Water-borne balloons are carried by merchant vessels at (5) and (6). At (7) and (8) bombs have been dropped by other attacking aircraft, and at (9) cannon fire rakes the water where a vessel has taken evasive action.


THE INVASION OF SICILY



IN AN AFRICAN PORT, assault troops march aboard LCI's that soon will head for Sicily. More than 3,000 ships carried the British and American troops across the Mediterranean to the island. Warships supported the transports. Swarms of Allied planes meanwhile softened up island.



-Official Signal Corps Radio-Telephotos.

LOADED troop-carrying ships prepare to sail for Sicily. New American 7th Army and famed British 8th spearheaded invasion.

Paratroopers Go Ahead of Fleet



"Your destination is the Italian island of Sicily and you will be the first American troops to land," the lieutenant colonel tells United States paratroops. It is between 2230 and 2320, Friday, 9 July. The transport plane carrying the troops is somewhere over the Mediterranean.



The green light for "Jump" has gone on. Led by the colonel, United States paratroops leave the plane over Sicily. They yell "Geronimo!" as they disappear into the darkness. Photographers, medical units, chaplains parachute down with the troops. Elsewhere, British glider troops land.



Next morning, after clearing up enemy defenses, paratroops seek to join the main invasion forces, which reached Sicily 3 to 4 hours after the airborne soldiers. Paratroops suffered "negligible losses"; operations were called "remarkably successful." Meanwhile—



-Official Signal Corps Radio-Telephotos.

ON THEIR WAY: Landing craft, infantry assault boats, motor launches, motor torpedo boats, almost every type of craft was used in the invasion. Here barges, an LCI, and several transports move out of their harbor to convoys. Screening the small vessels were battleships, cruisers and destroyers of a half-dozen United Nations navies. A Greek destroyer captured Augusta after a heavy naval bombardment.

Gela, Sicily, Hits Back at Invaders



UNDER ENEMY BOMBARDMENT: Invasion forces met comparatively minor resistance to the initial assaults on the island. One exception: resistance was tough at Gela, where this photograph was made. Some planes were encountered, but either were shot down or driven off by an Allied air umbrella of hundreds of planes. The Italian fleet was absent.

Yanks Unroll Roads as They Land



PREPARING FOR MOBILE EQUIPMENT: American troops after effecting beach heads laid down mats to afford better traction for mobile equipment . . .



-Official Signal Corps Radio-Telephotos.

... and nailed down the beach highways with heavy mallets.

First Invaders Bring Equipment Ashore



THE LANDING: Allied forces soon got vehicles and artillery ashore. Men at work here are under fire.



BESIDES JEEPS (top photograph), mules went ashore for mountain supply trains.



-Official signal Corps Radio-Telephotos.

SOON members of antitank mine platoons were clearing minefields for Allied advance to interior.

Allies Advance Fast, Take Many Prisoners



FIRST United States barrage was by 81-mm. mortar crews.



United States riflemen soon reached hills, hunted snipers.



-Official Signal Corps Radio-Telephotos.

NAZI prisoners turned from camera, Italians posed without persuasion.

U. S. Bombers Softened Sicily Like This



4

WHAT HAPPENED TO A SICILIAN AIRFIELD: Located at Milo, Sicily, this airfield was bombed during a "softening up" mission prior to the invasion of Sicily.



Left: As the attack began, 122 Axis aircraft rested on the field. Right: After the attack, the field is useless. Many Axis planes have been destroyed.



AN ENEMY CASUALTY: This big enemy tank was knocked out by advancing United States troops. Hundreds of tanks, trucks, planes, and other equipment / -Official Signar Corps Radio-Telephotos.

were destroyed by Allied ground forces. Much more was blasted by the great waves of Allied planes that swept over the island (see photographs above).

LST's Like These Took Tanks to Sicily



AMERICAN landing craft of various types were included in the greatest armada in history—more than 3,000 ships which carried United Nations' troops to the shores of Sicily. Many of them crossed the Atlantic under their own power. This new photograph shows an Africabound LST (landing ship, tank) convoy crossing the Atlantic, the radically designed vessels pushing along under their own power with smaller landing craft visible on supports on board. Because of its light draft, the LST is a difficult target for U-boat torpedoes.



Although all available space is utilized aboard the LST, crew quarters are nevertheless comfortable, as this photograph indicates,



-Official U. S. Navy Photographs.

In North Africa, sailors board a truck bound for a tent city, as one of the LST's in the convoy which carried them across the Atlantic forms the background.

Gela After Battle Was Heap of Rubble



RUINS OF THE TOWN OF GELA: In one of the most savage battles of the invasion, American forces drove the Germans from the important town of Gela and captured two nearby airfields. Two German tank regi-



BY 20 JULY THE AMERICAN FLAG was flying in many a Sicilian port (it's here aboard an LST) . . .

ments defended the town and twice drove American forces back to the beaches only to be hurled back themselves by reinforced United States troops under Lt. Gen. George S. Patton.



--Official U. S. Army Signal Corps Radio-Telephotos. . . as Italian prisoners left the island aboard many of the same vessels that brought their conquerors there.

THE CAPTURE OF RENDOVA



-Press Association Photograph.

Combined United States forces landed at dawn 30 June on Rendova Island in the Central Solomons, 195 miles northwest of Guadalcanal. This was the scene: Filled with troops and bristling with machine guns,

the landing barges draw close to shore. The small Japanese garrison on Rendova that furnished the opposition was quickly wiped out. By 2 July no Japanese were left upon the island.



-Official U. S. Marine Corps Photograph.

Meanwhile Japs at Munda Point—the Yanks' immediate objective on New Georgia—were attacked by U. S. planes, These Marines are off for Munda.



In battle dress, Yanks climb down the side of the Transport McCawley on cargo nets for their landing upon Rendova. After the McCawley bad unloaded ber men and equipment, the same day this photograph was taken, she was damaged by Japanese planes and sunk by a Japanese submarine torpedo. The McCawley was the former Grace liner Santa Barbara, 7,712 tons.



United States soldiers bauled a light field piece through the water and onto the beach at Rendova as the American offensive against the Central Solomons got under way . . .



A 10-wheeled army truck, loaded with equipment, is lowered over the side of a transport off Rendova into a waiting lighter. In background another lighter speeds toward the island. After United States landings were completed, waves of Japanese planes attacked. At least 101 were shot down against 17 Allied aircraft, but they got the McCawley.



-Press Association Photographs.

... And to shell Munda, five miles north of the northern tip of 15-mile-long Rendova, the Americans brought up heavy guns like this.



Navy Department Communiques

No. 420: 21 June 1943

South Pacific (Dates East Longitude):

1. On 18–19 June, during the night Army Liberator (Consolidated B–24) heavy bombers attacked Japanese installations at Tarawa, in the Gilbert Islands. A number of hits were scored on the enemy positions. Although seven enemy Zero fighters were in the air over Tarawa, they did not press a determined attack against the United States bombers.

2. On 19 June, during the night Army Liberators attacked Japanese positions at Kahili, Buin area. A number of fires were started.

3. On 20 June, during the morning, Navy Dauntless (Douglas SBD) dive bombers and Avenger (Grumman TBF) torpedo bombers escorted by Army Warhawk (Curtiss P-40) and Navy Wildcat (Grumman F4F) fighters attacked Vila, Kolombangara Island. A supply dump was hit and a fire started. Hits were also scored on the runway.

North Pacific:

4. On 20 June, during the day, Navy Ventura (Vega PV) medium bombers attacked Japanese installations at Kiska. Results were not observed. 5. In all of the above operations all

United States planes returned.

No. 421: 22 June 1943

South Pacific (Dates East Longitude):

1. On 20 June: (a) During the afternoon, three Navy Wildcat (Grumman F4F) fighters intercepted and shot down a Mitsubishi bomber north of Florida Island.

(b) During the evening, Army Liberator (Consolidated B-24) heavy bombers attacked Japanese positions at Kieta, Bougainville Island, and Kahili, Buin Area. Results were not observed.

2. On 21 June: During the after-

noon, Navy Dauntless (Douglas SBD) dive bombers and Avenger (Grumman TBF) torpedo bombers, escorted by Wildcat fighters, attacked Japanese installations at Munda, New Georgia Island. Hits were scored on the antiaircraft positions and several were silenced.

No. 422: 24 June 1943

South Pacific (Dates East Longitude):

1. On 20 June, during the night, a United States light surface unit was unsuccessfully attacked by a Japanese plane in the vicinity of Savo Island.

2. On 22–23 June, during the night, two United States patrol craft were unsuccessfully strafed by a Japanese float plane in the vicinity of the Russell Islands.

No. 423: 26 June 1943

South Pacific (Dates East Longitude): 1. On 24 June, during the afternocn, a number of Navy Wildcat

(Grumman F4F) fighters strafed a Japanese barge southeast of Vangunu Island, New Georgia Group.

2. On 25 June, during the afternoon four Japanese twin-engine bombers unsuccessfully attacked a United States light surface unit in the Solomon Islands.

North Pacific:

3. On 24 June, during the afternoon, Army Liberator (Consolidated B-24) heavy bombers, Mitchell (North American B-25) and Ventura (Vega B-34) medium bombers carried out three attacks against Japanese installations at Kiska. Due to poor visibility results of the attack could not be observed.

4. United States Army patrols have killed 15 more Japanese soldiers on Attu Island.

Memorandum appended to Communique:

The following information has been released in the South Pacific:

On 25 June:

(a) During the early morning an unknown number of enemy bombers bombed our positions on the Russell Islands. A few of the United States personnel suffered light wounds and some damage was caused to United States supply installations.

(b) During the early morning a formation of Army Liberators bombed Kahili, Buin Area. A number of fires were started. At about the same time. other Army Liberators attacked Buka Island and started fires.

(c) Later in the morning, Navy Dauntless dive bombers and Avengers, escorted by Navy Wildcats, attacked Labeti Plantation, Munda Area, New Georgia. No United States losses were sustained.

No. 424: 27 June 1943

South Pacific (Dates East Longitude):

1. On 26 June:

(a) During the early morning a formation of Army Liberator (Consolidated B-24) heavy bombers attacked Japanese positions on Ballale Island, Shortland Island area, A number of fires were started.

(b) At about the same time another formation of Army Liberators attacked Japanese positions on Poporang (south Shortland Island). Results of this attack were unobserved.

(c) Later on the same morning, Navy Dauntless (Douglas SBD) dive bombers and Avenger (Grumman TBF) torpedo bombers escorted by Wildcat (Grumman F4F) fighters attacked Munda, New Georgia Island in the Central Solomons. At the same time another formation of Navy Dauntless dive bombers and Avenger torpedo bombers escorted by Wildcat fighters attacked Vila, Kolombangara Island.

the above operations, no 2. In United States planes were lost.

North Pacific:

3. On 25 June, during the afternoon, Army Mitchell (North American B-25) and Ventura (Vega B-34) medium bombers escorted by Lightning (Lockheed P-38) fighters made six attacks against Kiska. Hits were scored in the main camp area and among the enemy antiaircraft positions.

No. 425: 28 June 1943

South Pacific (Dates East Longitude): 1. On 27 June:

(a) During the early morning Army Liberator (Consolidated B-24) heavy bombers bombed Kahili, Buin Area, and Munda, New Georgia, while Navy Liberator (Consolidated PB4Y) bombers carried out attacks against Ballale Island, Shortland Area. Results of these attacks were unobserved.

(b) Prior to dawn, Navy Avenger (Grumman TBF) torpedo bombers bombed Rekata Bay, Santa Isabel Island.

(c) During the morning, Navy Dauntless (Douglas SBD) dive bombers and Avenger torpedo bombers attacked Munda, New Georgia. Hits were scored on the runway and revetment area.

(d) At about the same time Navy Dauntless dive bombers and Avenger torpedo bombers attacked Vila, Kolombangara Island. Hits were scored on the runway and in the camp area.

North Pacific:

2. On 26 June Army Liberator heavy bombers, Mitchell (North American B-25) and Ventura (Vega B-34) medium bombers escorted by Lightning (Lockheed P-38) and Warhawk (Curtiss P-40) fighters bombed and strafed Kiska seven times. Hits were scored among antiaircraft emplacements and on the runway and eight fires started in the camp area.

No. 426: 28 June 1943

Pacific and Far East:

1. United States submarines have reported the following results of operations against the enemy in the waters of these areas:

(a) 1 Minelayer sunk.

(b) 1 Destroyer sunk.

(c) 1 Large transport sunk.

(d) 3 Medium-sized cargo vessels sunk.

(e) 1 Small cargo vessel sunk.

(f) 1 Small schooner sunk.

(g) 1 Large transport damaged.

(h) 1 Medium-sized cargo vessels damaged.

2. These actions have not been announced in any previous Navy Department Communique.

No. 427: 29 June 1943

South Pacific (Dates East Longitude):

1. On 28 June: (a) Early in the evening a formation of Dauntless (Douglas SBD) dive bombers and Avenger (Grumman TBF) torpedo bombers, escorted by Wildcat (Grumman F4F) fighters, attacked Japanese positions at Rekata Bay, Santa Isabel Island. The bombing created so much smoke and dust that observation of the results of the attack was difficult.

(b) During the evening, a formation of Dauntless dive bombers and Avenger torpedo bombers, escorted by Wildcat fighters, attacked Munda, New Georgia Island. A number of fires were started in the defensive position area, in ammunition dumps and in the camp section.

(c) During the night, United States planes bombed a small Japanese naval disposition in the Central Solomons Area. Results were not observed.

(d) All United States planes returned from these attacks.

North Pacific:

2. On 27 June, during the day, Navy Ventura (Vega PV) medium bombers, Army Mitchell (North American B-25) medium bombers and Liberator (Consolidated B-24) heavy bombers carried out six attacks against Japanese installations at Kiska. Hits were scored on the main camp and at the North Head area. All United States planes returned.

3. On 28 June, Army Mitchell medium bombers and Navy Ventura medium bombers attacked Japanese positions at Kiska and Litte Kiska. Because of weather conditions, complete observation of the results of the attacks was not possible, but hits were reported on houses at Little Kiska. All United States planes returned.

No. 428: 30 June 1943

South Pacific (Dates East Longitude):

1. On 30 June, during the early morning combined United States forces landed on Rendova Island, New Georgia Group. No details have been received.

No. 429: 1 July 1943

South Pacific (Dates East Longitude):

1. On the night of 29-30 June Avenger (Grumman TBF) torpedo bombers and Dauntless (Douglas) dive bombers attacked the airfield, the stores and camp areas at Vila, Kolombangara Island.

2. On 30 June: (a) A formation of Mitchell (North American) medium bombers, Dauntless dive bombers and Avenger torpedo bombers attacked Japanese defensive position and camp area at Munda, New Georgia Island. A large fire was started.

(b) Commencing in the early forenoon and continuing until late afternoon, an estimated total of 110 Japanese planes comprising Zero fighters, Mitsubishi medium bombers, Aichi dive bombers and various other types attacked at intervals United States Naval forces during the landing at Rendova Island, New Georgia Group. United States surface units and air forces destroyed 65 of the enemy planes according to an incomplete report. Seventeen United States planes are reported missing.

(c) The transport *McCawley* was attacked and disabled by Japanese torpedo planes after landing troops on Rendova. Subsequently the vessel was attacked and sunk by a Japanese submarine. Reports indicate that all personnel were removed before the vessel sank and that there was no loss of life.

3. On 1 July, Viru Harbor, on New Georgia Island, was taken by joint United States forces.

No. 430: 2 July 1943

South Pacific (Dates East Longitude):

1. On 1 July: (a) Early in the afternoon, Dauntless (Douglas) dive bombers attacked Japanese defensive positions at Lambeti Plantation, Munda, New Georgia Island. Fires were started.

(b) During the same afternoon, a formation of Avenger (Grumman TBF) torpedo bombers and Dauntless dive bombers attacked Japanese defensive positions, and camp sections at Vila, Kolombangara Island.

2. Seven pilots of the 17 United States planes previously reported as missing in Navy Department Communique No. 429 have been rescued. *Memorandum appended to Communique:*

(a) Late reports on the Japanese

air attack on United States forces during the landing at Rendova Island, New Georgia Group, on June 30th, indicate that the number of Japanese planes was substantially larger than the total of 110 planes initially reported in Navy Department Communique No. 429. It is also reported that United States surface and air forces destroyed 101 Japanese planes in the action.

No. 431: 3 July 1943

South Pacific (Dates East Longitude):

1. On 2 July, in the afternoon, Japanese bombers, escorted by Zero fighters, attacked United States positions on Rendova Island. Damage was negligible.

2. On 3 July, during the night, a Japanese surface force consisting of three light cruisers and four destroyers attempted to shell United States positions on Rendova Island. United States surface craft replied to the bombardment and the enemy ships retired in short order. No further details have been received.

3. In Navy Department Communique No. 429 it was reported that no loss of life was sustained in the sinking of the transport *McCawley*. A later report now reveals that several of the crew were killed in the initial torpedo attack made by the Japanese planes. The next of kin have been notified.

Memorandum appended to Communique:

The following information has been announced in the South and Southwest Pacific: (a) On 1 July, in an enemy air attack at Rendova Island, New Georgia Group, 22 Japanese planes were shot down. Of the 8 United States planes lost in the engagement, 5 of the pllots have been rescued. No damage occurred on the island.

(b) On 2 July: Army Mitchell (North American B-25) medium bomber escorted by Navy Corsair (Vought F4U) fighters bombed and strafed a Japanese vessel in Bairoko Anchorage, Kula Gulf, New Georgia Island. The vessel caught fire and sank.

No. 432: 4 July 1943

South Pacific (Dates East Longitude):

1. On 28 June at dawn Liberator (Consolidated) heavy bomber attacked Japanese installations at Nauru Island. Fourteen defending Zero fighters were in the air, but only four Zeros appeared willing to press home an attack. Two Zeros were damaged. Results of the attack were unobserved. All United States planes returned.

2. On 3 July: (a) Mitchell (North American) medium bombers, escorted by Lightning (Lockheed P-38) fighters, attacked Japanese antiaircraft positions at Munda, New Georgia Island.

(b) Later, in the afternoon, Avenger (Grumman TBF) torpedo bombers and Dauntless (Douglas) dive bombers attacked the Japanese camp sector at Munda, New Georgia Island.

North Pacific:

3. On 2 July, Ventura (Vega) and Mitchell medium bombers and Liberator heavy bombers carried out eight attacks on Japanese installations at Kiska. Hits were observed on antiaircraft positions in Gertrude Cove, the camp area, and North Head sections. One direct hit was made on a house.

4. On 3 July, Liberator heavy bombers attacked the central bivouac area at Kiska. Weather conditions prevented observation of the results.

Memorandum appended to Communique:

The following information has been announced in the South and Southwest Pacific:

(a) On 2 July, in the early evening, just east of Rendova Island, New Georgia Group, seven United States Corsair fighters intercepted and engaged one formation of thirty Zeros and immediately following attacked another formation of twenty Zeros. Six Zeros were destroyed. Three Corsairs were lost, but one pilot was rescued.

(b) On 3 July, shortly before 3 P. M., Lighting fighters attacked a formation of about fifty Japanese Zeros over Rendova Island, New Georgia Group. Five Zeros were destroyed. Three United States planes were lost.

No. 433: 5 July 1943

South Pacific (Dates East Longitude):

1. On 4-5 July, during the night, a number of United States surface units bombarded Japanese installations at

Vila, Kolombangara Island, and Bairoko in Kula Gulf, New Georgia Island. A number of fires were started.

2. On 5 July, in the morning, a formation of Army Hudson (Lockheed A-29) light bombers attacked Rekata Bay, Santa Isabel Island.

Memorandum appended to Communique: The following information has been announced in the South and Southwest Pacific:

(a) On 3 July, it is reported that Vura Village on Vangunu Island in the Wickham Anchorage area was captured by United States forces.

(b) On 4 July, in the early afternoon, United States planes intercepted and attacked an enemy formation of 18 bombers and 20 Zero fighters over Rendova Island, New Georgia Group. Five enemy bombers and four Zeros were shot down. No United States losses were sustained.

No. 434: 5 July 1943

South Pacific:

1. Brief reports from the South Pacific indicate that a naval battle is in progress in Kula Gulf, north of New Georgia Island.

2. No details of the action have been received.

No. 435: 6 July 1943

South Pacific (Dates East Longitude):

1. On the night of 4-5 July the United States destroyer *Strong* was torpedoed and sunk while engaged in the bombardment of Japanese positions on New Georgia Island. The next of kin of the casualties aboard the *Strong* will be notified as soon as possible.

2. On the evening of 5 July Army Liberator (Consolidated B-24) heavy bombers attacked Japanese installations on Ballale Island, Shortland Island area. Five fires were started. About 12 Zero fighters attempted to intercept but were driven off. No United States losses were sustained.

3. On 6 July, in the early morning, a United States surface task force engaged Japanese surface units in Kula Gulf off New Georgia Island (previously reported in Navy Department Communiqué No. 434). Sufficient details have not been received to give the results of this engagement, but it is believed that, while some damage was suffered by the United States force, considerable damage was inflicted on the enemy.

No. 436: 7 July 1943

South Pacific (Dates East Longitude):

1. On 4 July a formation of Army Flying Fortresses (Boeing B-17) heavy bombers bombed the Bairoko Harbor Area, west coast of New Georgia Island.

2. On the early afternoon of 5 July, 16 Army Warhawk (Curtiss P-40) fighters intercepted about 40 enemy Zero fighters over Rendova Island. Two Zeros were destroyed. One Warhawk was lost but the pilot was rescued.

3. During the early morning surface engagement of 6 July, when six Japanese ships were probably sunk and several damaged, the light cruiser USS Helena was sunk. The next of kin of the casualties aboard the Helena will be notified as soon as possible.

4. During the evening of 6 July: (a) A formation of Army Liberator (Consolidated B-24) heavy bombers attacked Kahili and started several fires.

(b) During the same evening, a formation of Army Liberators bombed Buka Island. A number of fires as a result of the bombing were observed.

North Pacific:

5. On the evening of 6 July a United States surface task force bombarded Kiska. Enemy shore batteries did not return the fire.

Memorandum appended to Communique: The following information has been

announced in the Southwest Pacific: (a) On the morning of 6 July, a Navy Liberator (Consolidated PB4Y) heavy bomber was attacked by five Zero fighters northeast of Kolombangara Island, New Georgia Group. Two Zeros were shot down and another was probably destroyed.

(b) On the afternoon of 6 July, Army Mitchell (North American B-25) medium bombers bombed a beached Japanese destroyer in Bambari Harbor (Southeast coast of Kolombangara Island). Three hits were scored and a number of fires accompanied by violent explosions were observed.

(c) During the evening of 6 July, Army Flying Fortress heavy bombers attacked Ballale Island, New Georgia Group, and started large fires.

No. 437: 8 July 1943

Pacific and Far East:

1. United States submarines have reported the following results of operations against the enemy in the waters of these areas:

(a) 1 Large transport sunk.

(b) 1 Medium-sized transport sunk.(c) 2 Medium-sized cargo vessels

sunk. (d) 1 Large tanker sunk.

(e) 1 Medium-sized tanker sunk.

(f) 1 Large cargo vessel sunk.

(g) 1 Medium-sized passengercargo vessel sunk.

(h) 1 Small cargo vessel sunk.

(i) 1 Small schooner sunk.

(j) 4 Medium-sized cargo vessels damaged.

2. These actions have not been announced in any previous Navy Department Communiques.

No. 438: 10 July 1943 North Pacific:

1. On 9 July, during the early morning, a United States light surface unit bombarded the Gertrude Cove Area in Kiska for several hours. The Japanese shore batteries returned the fire but caused no damage.

No. 439: 12 July 1943

North Pacific:

1. On 10 July, Army Liberator (Consolidated B-24) heavy bombers and Mitchell (North American B-25) medium bombers with Navy Catalina (Consolidated PBY) patrol bombers attacked four Japanese cargo vessels 280 miles southwest of Holtz Bay, Attu Island. One vessel was sunk, another was left in a sinking condition and the remaining two were damaged.

2. On 11 July, a United States light surface unit bombarded Japanese positions at Gertrude Cove, Kiska, and Little Kiska Island during the morning. The enemy did not return the fire.

3. On 11 July, an additional four Japanese soldiers were captured on Attu Island.

No. 440: 13 July 1943

North Pacific:

1. On 12 July, Army Liberator (Consolidated B-24) heavy bombers and Mitchell (North American B-25) medium bombers, escorted by Ventura (Vega B-34) medium bombers, carried out three attacks on Japanese installations at North Head and the main camp areas at Kiska. Poor weather conditions precluded observation of the results of the bombing.

No. 441: 15 July 1943

North Pacific:

1. On 14 July, during the early morning, a United States light surface unit bombarded Japanese positions in Gertrude Cove on Kiska. Enemy guns did not reply.

No. 442: 16 July 1943

North Pacific:

1. On 15 July, during the early morning, a United States light surface unit bombarded Japanese positions in Gertrude Cove on Kiska. The enemy did not return the fire.

Memorandum appended to Communique:

The following information has been announced in the Southwest Pacific:

(a) The USS GWIN, 1,630-ton destroyed, which was damaged in the second battle of the Kula Gulf early in the morning of 13 July, sank later while being towed to an Allied base.

(b) During the afternoon of 15 July, 27 Mitsubishi bombers, escorted by about 40 or 50 Zeros and other fighters, were intercepted over Rendova by 44 United States fighter planes. Fifteen Japanese bombers and thirty Zeros were shot down. Three United States pilots did not return to their base.

No. 443: 17 July 1943

North Pacific:

1. On 15 July a force of Army Liberator (Consolidated B-24) heavy bombers, Mitchell (North American B-25) medium bombers and Lightning (Lockheed P-38) fighters, carried out four attacks against Japanese installations at Kiska. Several fires were observed in the vicinity of the enemy antiaircraft batteries.

Memorandum appended to Communique: The following information has been announced in the Southwest Pacific:

On 15 July:

(a) During the morning a formation of Army Mitchell medium bombers, escorted by Navy Corsair (Vought F4U) fighters, bombed and sank a small Japanese cargo vessel off the West tip of Gaga Island (West of Vella Lavella). Later on the same morning another small enemy cargo vessel was attacked by the same planes and left burning on a reef at the north tip of Baga Island. On their return flight the Mitchell bombers strafed enemy positions on Vori Point (Northwest point of Ganongga Island).

(b) During the afternoon, a strong formation of Navy Dauntless (Douglas SBD) dive bombers and Avenger (Grumman TBF) torpedo planes bombed Vila, Kolombangara Island. Fires were still burning one and onehalf hours after the attack.

(c) During the same afternoon another formation of Navy Dauntless dive bombers bombed and strafed Bairoko, New Georgia Island.

(d) Later in the afternoon Army Mitchell medium bombers, escorted by Lightning and Warhawk (Curtiss P-40) fighters, strafed and probably sank two Japanese barges on the Northeast coast of Ganongga Island.

No. 444: 18 July 1943

South Pacific (Dates East Longitude):

1. During the night of 16 July, Navy Catalina (Consolidated PBY) patrol bombers bombed enemy positions on Nauru Island. Numerous fires were started. All United States planes returned from this mission undamaged.

2. During the night of 16–17 July, a number of enemy bombers dropped bombs on Guadalcanal Island, causing some casualties to personnel and light damage to installations. Bombs also were dropped on Savo Island, with no damage.

No. 445: 20 July 1943 North Pacific:

1. On 18 July, during the afternoon, a formation of Army Liberator (Consolidated B-24) heavy bombers, Mitchell (North American B-25) and Ventura (Vega B-34) medium bombers attacked the Japanese main camp area and Gertrude Cove on Kiska. Due to overcast, results were unobserved.

2. On 19 July, during the morning, a formation of Army Liberator heavy bombers attacked Paramushiru, Kuril Islands. A number of fires were observed. In addition, Japanese ships in Paramushiru Straits were bombed, and a number of near hits observed. South Pacific (Dates East Longitude):

3. On 18 July, several Japanese planes harmlessly bombed Canton Island. No personnel casualties or material damage was sustained.

NEW NAMES in the NAVY

Bristol Field, NAS, Argentia, Newfoundland, in honor of the late Vice Admiral Arthur L. Bristol, jr., USN, who died 20 April 1942. Vice Admiral Bristol was awarded the Distinguished Service Medal posthumously for "exceptionally meritorious service." During the winter of 1941-42 he directed North Atlantic escort operations for more than 60 convoys, totaling more than 2,400 ships, with but eight of the vessels lost.

Whiting Field, Auxiliary Air Station, Milton, Fla., in honor of the late Capt. Kenneth Whiting, USN (R.), who qualified as naval aviator number 16 after being taught to pilot a plane by Orville Wright in 1914.

Webster Field, a test field at Priest Point, Md., in honor of the late Capt. Walter N. Webster, USN. Captain Webster's naval career was closely associated with the technical side of naval aviation. He was killed in an airplane crash near Chester, Pa., 16 March 1943.

Brown Field, an Auxiliary Air Station at Otay Mesa, Calif., in honor of the late Commander Melville Stuart Brown, USN. He was aide and flag secretary on the staff of Rear Admiral C. P. Plunkett, Commander Destroyer Squadron 3, Atlantic Fleet, on 7 February 1919, guarding the first Navy trans-Atlantic flight of N-C flying boats.

The U.S.S. Halsey Powell, in honor of the late Capt. Halsey Powell, USN.

The U. S. S. Lovelace, in honor of the late Lt. Comdr. Donald A. Lovelace, USN, winner of the Distinguished Flying Cross, and commander of Fighting Squadron 2 aboard the U. S. S. Yorktown. He was killed 2 June 1942.

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U. S. S. Spangenberg, in honor of Kenneth Jerome Spangenberg, GM3c, usn, of Allentown, Pa., who posthumounsly received the Navy Cross for remaining at his battle station until the battle ended, although mortally wounded and in intense pain, while serving as a gunner aboard the U.S.S. San Francisco in the Solomon Islands area.

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U. S. S. Slater, in honor of Frank Olga Slater, S2c. USNR, of DeKalb County, Ala.; U. S. S. Cates, in honor of William Finne Cates, S2c, USNR, of Memphis, Tenn.; U. S. S. Falgout, in honor of George Irvin Falgout, S2c, USNR, of Raceland, La.; U. S. S. Gandy, in honor of Andrew Jackson Gandy, Jr., S2c, USNR, of Chattanooga, Tenn.; U. S. S. George, in honor of Eugene Frank George, S2c, USN, of Grand Rapids, Mich.; U. S. S. Lowe, in honor of Harry James Lowe, Jr., GM3c, USN, of Paducah, Ky.; U. S. S. Loy, in honor of Jackson Keth Loy, GM3c, USN, of Effingham, Ill., each of whom posthumously received the Navy Cross for refusing to abandon his post while gunners aboard the U.S.S. San Francisco during action in the Solomon Islands, continuing to fire at an onrushing Japanese torpedo plane until the hostile craft plunged out of the sky in a flaming dive and crashed into their station.



-Official U. S. Navy Photograph.

Lt. Joy Bright Hancock, USNR, of Falls Church, Va., is the first naval officer to be designated by the Secretary of the Navy as sponsor of combatant-type United States naval vessel. Lieutenant Hancock. attached to the Bureau of Aeronautics, will sponsor the destroyer U. S. S. "Lewis Hancock," named in bonor of her husband, the late Lt. Comdr. Lewis Hancock, Jr., USN, who was killed in the crash of the airship"Shenandoah" in 1935. Lieutenant Hancock wears the Victory ribbon of the first World War in which she served as Yeomanette, First Class, and Chief Yeoman. She is an author on naval aviation. Her busband, in the submarine service in World War I, once attempted diving a submarine at a submerged enemy submarine to ram it.

U. S. S. Foreman, in honor of Ens. Andrew Lee Foreman, USNR, of Berkeley, Calif., who received the Navy Cross posthumously for remaining at the central station aboard a U. S. warship in action off Savo Island to assist in the control of damage until he finally died of an asphyxiating gas which had been generated by an explosion.

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U. S. S. Fowler, in honor of Lt. (jg) Robert Ludlow Fowler III, USNR, of Katonah, N. Y., awarded the Navy Cross posthumously for courageous action while torpedo officer aboard the U. S. S. Duncan during action against enemy forces, firing his first torpedo and scoring an initial hit on a hostile cruiser, before being fatally wounded by an enemy shell.

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U. S. S. Harmon, in honor of Leonard Roy Harmon, StMlc, USN, of Cuero, Tex., who was awarded the Navy Cross posthumously for giving invaluable assistance in caring for the wounded and evacuating them to a dressing station, and exposing himself to hostile gunfire in order to protect a shipmate during action against the Japanese in the Solomon Islands area.

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U. S. S. *Maloy*, in honor of Thomas Joel Maloy, CWT, USN, of Milwaukie, Oreg., who was awarded the Navy Cross posthumously for ordering his crew to abandon a flooding fireroom when the U. S. S. *Atlanta* was struck by a torpedo during action against the Japanese in the Solomon Islands area, and remaining behind to investigate conditions in the fireroom, then proceeding to the forward engine room where he was killed.

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U. S. S. McAnn, in honor of Donald Roy McAnn, GM1c, USNR, of Rochester, N. Y., who posthumously was presented the Navy Cross for taking his station in an exposed position in the forward port gun mount while a member of a photographic detail aboard a U. S. warship during action in the vicinity of Santa Cruz Islands, and obtaining valuable photographs and rendering valuable service in relieving members of the gun's crew before he was fatally wounded by a bomb fragment.

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U. S. S. Olsen, in honor of Lt. Comdr. Earl Kenneth Olsen, USN, of Honolulu, T. H., who received the Navy Cross posthumously for efficiently directing the evacuation of surviving personnel and attempting to carry the body of another officer to a place of safety while serving as engineering officer aboard a U. S. warship during action against the enemy off Guadalcanal.

DECORATIONS and **CITATIONS**

Lt. Comdr. C. C. Kirkpatrick First Submarine Officer To Win 3 Navy Crosses

Lt. Comdr. Charles C. Kirkpatrick, USN, Flag Lieutenant to Admiral Ernest J. King, USN, COMINCH, is the first submarine officer to be awarded three Navy Crosses. He also has received the Army's Distinguished Service Cross for "extraordinary heroism" in the Facific.

Credited with sinking a total of eleven enemy warships and merchantmen, Lt. Comdr. Kirkpatrick formerly was in command of the U. S. S. TRITON, which has just been announced as overdue and presumed lost, the tenth U. S. submarine announced lost since the start of the war.

Lt. Comdr. Kirkpatrick received his first Navy Cross for "aggressive patrol action" near enemy-controlled waters during April, May, and June, 1942, during which he sank a total of 22,593 tons of enemy merchant shipping and an enemy submarine.

He received a gold star in lieu of a second Navy Cross after completing a second patrol, when his vessel sank a destroyer leader and a destroyer.

After completing another patrol when he sank one medium freightertanker and two medium cargo vessels, damaged and probably sank another



-Official U. S. Navy Photograph. Lt. Comdr. C. C. Kirkpatrick

medium cargo ship and damaged a 10,200-ton tanker he received the sec-



-Press Association Photograph.

"TAKE HER DOWN." President Roosevelt awarded the Medal of Honor posthumously to Lt. Comdr. Howard W. Gilmore, USN, who, mortally wounded, stood on the bridge of his submarine and ordered his men to "take her down" to avoid destruction from an enemy gunboat. Here, his widow hangs the decoration around the neck of her son, Howard "Skippy," as her daughter, Vernon Jeanne, and Rear Admiral Andrew C. Bennett, USN, Commandant of the Eighth Naval District, look on. Lieutenant Commander Gilmore is the only United States submarine officer to be given this award. ond gold star in lieu of a third Navy Cross.

All of the vessels publicly credited to the TRITON were sunk while Lt. Comdr. Kirkpatrick was in command.

During his four war patrols, said citations accompanying the awards, he "delivered deliberate and decisively executed" attacks and completed his missions "without injury to his men or damage to his ship."

"The superb seamanship and skill evidenced by Lt. Comdr. Kirkpatrick," said the citation accompanying the second gold star, "are a continuation of his illustrious combat record, sustaining and enhancing the finest traditions of the U.S. Naval Service."

A native of San Angelo, Tex., he entered the Naval Academy in 1927 and upon graduation in the class of 1931 was assigned duty in the U. S. S. PENNSYLVANIA, then Flagship of the Commander in Chief of the U. S. Fleet,

His submarine career began two years later when he was ordered to the Submarine School at New London, Conn., for a seven-month course of instruction. After completing the course, Lt. Comdr. Kirkpatrick was ordered to the U. S. S. CUTTLEFISH, then being fitted out, remaining with her for three years. From the cUTTLEFISH he went to the U, S. S. S-42, based at the Canal Zone, where he qualified for command of submarines.

Returning to the United States, he served a tour of duty at the Naval Academy, transferring in December 1939, to the Pacific Fleet as Flag Lieutenant to Commander Destroyers under Rear Admiral M. F. Draemel, USN. He was present at Pearl Harbor when Japan made her sneak attack 7 December 1941.

A short time after the outbreak of war he was placed in command of the TRITON and soon was operating off Japan, China, the Aleutians, and the Solomon Islands. His official score for four war patrols over a one-year period was one destroyer leader, one destroyer, one submarine, eight merchant ships, and several smaller craft.

Upon being relieved of command of the TRITON, Lt. Comdr. Kirkpatrick paid high tribute to the men who had served with him aboard the submarine, describing them as "a fine bunch of officers and men. They were perfect. Their main idea was 'Let us at them.'"

Last February, when still in the Pacific he received the Army's Distinguished Service Cross at headquarters of the Southwest Pacific Command. The accompanying citation noted "extraordinary heroism in the South Pacific area,"

NAVY CROSS

Commander Edward N. Parker, USN, Bellefonte, Pa., (a gold star in lieu of a third Navy Cross): The force to which he was attached as commanding officer of the U. S. S. Cushing engaged at close quarters and defeated a superior enemy force. Commander Parker's daring and determination contributed materially to the victory which prevented the enemy from accomplishing his purpose (night of 12-13 November 1942).

Lt. Comdr. William H. Brockman, USN, Groton, Conn. (gold star in lieu of third Navy Cross): As commanding officer of a United States submarine, he sank one destroyer, probably sank one transport and one cargo ship, and damaged a heavy cruiser and one 10,-000-ton tanker.

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Lt. Comdr. John Eldridge, Jr., USN, Buckingham, Va. (a gold star in lieu of a second Navy Cross, posthumously): As commanding officer of a scouting squadron, Lieutenant Commander Eldridge led an early morning flight against a Japanese seaplane base at Rekata Bay, Santa Isabel Island, and inflicted considerable damage. Returning to Guadalcanal after being rescued from a forced landing, he led several daring scout-bombing attacks against enemy ships, and in one known instance, sank a Japanese destroyer.

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Commander Hunter Wood, Jr., usn, Hopkinsville, Ky.: When a flaming Japanese plane crashed on the forecastle of his ship, its torpedo exploding, Commander Wood, despite determined aerial attacks, raging fires and exploding ammunition, handled his ship, the U.S.S. S. Smith, with such skill that he was able to maintain his position in a carrier's screen. Gallantly fighting with what batteries were still effective, he minimized the damage to our own forces and dealt continued heavy blows to the enemy (26 October 1942, north of Santa Cruz Islands).

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Commander Winfield S. Cunningham, USN, Annapolis, Md. (prisoner of war): For distinguished and heroic conduct in the defense of Wake Island (7-22 December 1941).

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Commander Edmund B. Taylor, USN, Wardour, Md.: Although his ship had sustained serious damage, Commander Taylor, commanding officer of the U. S. S. Duncan, skilfully maneuvered into position and success-



-Acme Photograph.

For Service On Guadalcanal: Maj. Odel M. Conoley, USMC, of Amarillo, Tex., holder of the Navy Cross, studies the Congressional Medal of Honor awarded to Second Lt. Mitchel Paige, USMC, right, Dravosburg, Pa. Lieutenant Paige manned a series of machine guns after all his men were killed or wounded, and led a bayonet charge to smash a Jap break-through in October 1942. Major Conoley also won his decoration for outstanding action on the Southwest Pacific island.

fully launched torpedoes which contributed to the destruction of a Japanese cruiser. He maintained the guns of his vessel in effective fire throughout the battle and when his ship was finally put out of action employed all possible means to extinguish raging fires and control serious damage (11 October 1942, off Savo Island).

\$

Lt. Comdr. Robert A. Theobald, Jr., USN, New Castle, N. H.: When a flaming Japanese plane crashed on the forecastle of his ship, its torpedo exploding, he gallantly led a fire party to the scene despite fierce aerial attacks, finally extinguishing the blaze, thereby enabling his ship, the U. S. S. *Smith*, to maintain her station in a carrier's screen (26 October 1942, north of Santa Cruz Islands).

\$

Lt. Comdr. Harold C. Pound, USN, Alhambra, Calif. (missing): During a night engagement with Japanese naval forces with his ship illuminated by an overwhelming force of enemy destroyers and cruisers, Lieutenant Commander Pound, commanding officer of the U. S. S. *Pillsbury*, skillfully maneuvered his ship to counter the enemy's cross-fire with the most effective use of his own batteries. His daring and courageous tactics in moving to the assistance of an accompanying vessel were instrumental in saving that ship and contributed materially to the serious damage on the enemy by our forces. By his expert seamanship and loyal devotion to duty he was able to retire without damage or loss to his ship or her personnel (19-20 February, 1942; Strait of Lombok, Netherlands East Indies).

\$

Lt. Comdr. Stephen N. Tackney, USN, Coronado, Calif.: While escorting ships supplying newly seized bases in the Solomon Islands Area, Lieutenant Commander Tackney, commanding officer of a United States warship, skillfully located an enemy submarine and for a period of 4 hours made persistent and determined attacks against the Japanese craft until oil and wreckage on the surface gave evidence of the submarine's destruction.

Lt. Comdr. John C. Waldron, USN, Fort Pierre, S. Dak. (missing in action): Grimly aware of the hazardous consequences of flying without fighter protection and with insufficient fuel to return to his carrier, Lieutenant Commander Waldron delivered a suc-

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-Acme Photograph.

U. S. Navy Captain Receives the DSO: Captain Oren R. Bennehoff, USN, left, poses with Admiral Sir Andrew B. Cunningham of the Royal Navy, admiral of the fleet and commander in chief of the Mediterranean, on the deck of a U. S. warship. Captain Bennehoff was decorated by the British Government for bringing a disabled Naval vessel to its position 7 November 1942, at the opening of the African invasion.

cessful torpedo attack against Japanese forces in the face of murderous assaults by enemy aircraft and an almost solid antiaircraft barrage (4 June, 1942, during the Air Battle of Midway).

Lt. Comdr. Arnold F. Schade, USN, San Diego, Calif.: On a morning after a surface engagement with a Japanese gunboat during which the commanding officer of his submarine was killed, he assumed command of the damaged ship, directed emergency repairs, and finally brought the vessel and crew safely to port. He served as executive officer of the vessel during her first four war patrols and rendered skillful and able assistance to his captain during months of maneuvering in areas menaced by enemy'air and surface craft. \$

Lt. Comdr. Edward P. McLarney, Medical Corps, USN, Washington, D. C.: When his aid station became untenable because of enemy attacks, Lieutenant Commander McLarney, battalion surgeon of the First Marine Raider Battalion on Guadalcanal, directed its transfer to the rear. Before it could be accomplished, however, he was forced to render treatment to some 200 Marine casualties, working from midnight until morning under continual fire and with only a few hospital corpsmen to assist him (13-14 September 1942). Lt. George T. McDaniel, Jr., USN, Lynchburg, Va.: When a flaming Japanese plane crashed on the forecastle of his ship, its torpedo exploding, Lieutenant McDaniel gallantly led a fire party to the scene, and despite fierce aerial attacks, finally succeeded in extinguishing it, thereby enabling his ship, the U. S. S. Smith, to maintain her position in a carrier's screen (26 October 1942, north of Santa Cruz Islands).

3

Lt. Edward H. Allen, USN, Massapequa, Long Island, N. Y. (missing in action): As pilot of Scouting Squadron Two during an attack on his carrier by Japanese aircraft, Lieutenant Allen, by his expert airmanship, enabled his rear seat gunner to shoot down a Japanese bomber with one burst from his machine gun (20 February 1942).

\$

Lt. Phillip H. Teeter, USNR, Minneapolis, Minn.: When a flaming Japanese plane crashed on the forecastle of his ship, the U. S. S. Smith, its torpedo exploding, Lieutenant Teeter led a fire party to the scene. Despite determined aerial attacks, he succeeded in extinguishing the flames (26 October 1942, north of Santa Cruz Islands). Lt. Mark W. Starkweather, USNR, Cleveland, Ohio: Assigned to the extremely dangerous task of cutting an enemy obstruction in order that the U. S. *Dallas* could proceed up the Sebou River in French Morocco, Lieutenant Starkweather, in charge of a demolition party, succeeded in cutting cables at the mouth of the river as guns from the French fort opened fire. By his outstanding ability and devotion to duty he contributed materially to the successful landing of raiders near Port Lyautey.

Lt. (jg) John Julius Bell USNR, Houston, Tex.: As officer in charge of a scout boat during the assault on Safi, French Morocco, Lieutenant Bell skillfully maneuvered his boat from the transport area in complete darkness to a position near the main jetty of the harbor. Despite enemy fire, he maintained his station and continued to signal directions to the U. S. S. *Bernadou* and the U. S. S. *Cole*, guiding them to the harbor entrance and nearby beaches.

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Lt. (jg) Jeff D. Woodson, USN, Vallejo, Calif. (missing in action): Grimly aware of the hazardous consequences of flying without fighter protection and with insufficient fuel to return to his carrier, Lieutenant Woodson delivered an effective attack against Japanese aircraft and against an almost solid antiaircraft barrage. The fulfilment of his mission was a determining factor in the defeat of the enemy forces (4 June 1942, the Air Battle of Midway).

\$

Lt. (jg) Robert D. Gibson, USNR, Unionville, Mo.: Contacting a large force of enemy cruisers and destroyers, he scored direct hits on a cruiser and transport, destroying the transport the following day. Although his plane was badly damaged, he brought it through the engagement (14-15 November 1942; Solomon Islands area).

\$

Ensign Ralph M. Rich, USNR, Minneapolis, Miss. (posthumously): As leader of a section of fighters in an escort group covering the approach of an attack group toward the main Japanese invasion fleet during the Battle of Midway, he maintained continuous flight over enemy naval units for 1 hour, assuring United States dive bombers an unmolested approach. Later the same day as a member of a combat patrol he shot down in flames a Japanese torpedo plane approaching the U. S. S. Yorktown (4-6 June 1942).



-Official U. S. Navy Photograph.

RECEIVES NAVY CROSS: Rear Admiral Charles E. Rosendabl, USN, now Chief of Naval Airship Training, received a Navy Cross from Secretary Knox for "extraordinary heroism" while commanding officer of the U. S. S. Minneapolis. He "contributed in large measure to the destruction of all enemy surface vessels within gun range" during an engagement in the Solomon Islands Area, said an accompanying citation. The Rear Admiral is now Chief of Naval Airship Training.

Ensign John A. O'Toole, USNR, Dorchester, Mass. (posthumously): During the assault on and occupation of French Morocco, Ensign O'Toole skillfully organized and led a boat wave from the U.S.S. Joseph Hewes toward the beach in the face of devastating artillery fire of hostile forces which threatened annihilation of troops before they could debark. With no thought of his own danger, he then stood at the wheel of his boat calmly directing the unloading of both personnel and equipment and the saving of as many Navy craft as possible. After directing a squad of machine gunners to safety through a barrage. Ensign O'Toole attempted to withdraw from the beach but was killed by enemy fire.

\$

Ensign Dale W. Peterson, USNR, Kansas City, Mo. (missing in action): As pilot of Fighting Squadron Three during an attack on his carrier by Japanese forces, Ensign Peterson intercepted a formation of nine enemy aircraft and succeeded in shooting down one bomber and aided in shooting down another (20 February 1942.) Chief Boatswain Howard H. Branyon, USN, Spartanburg, S. C.: Under difficult and dangerous conditions, Chief Boatswain Branyon, in command of small auxiliary naval craft, transported troops and supplies between Tulagi and Guadalcanal, averaging at least one trip a day, defying a gantlet of fire from Japanese warships, shore batteries, and aircraft (1 September-2 November 1942).

\$

James D. March, ACOM (AA), USN, Alexandria, La.: While serving aboard the U. S. S. *Hornet* when she was under aerial attack, March entered a blazing compartment to secure an unexploded 500-pound bomb and remained to assist in extinguishing the fires that raged in the vicinity of the dormant explosive (26 October 1942, near the Santa Cruz Islands).

\$

Robert B. Miles, AP1c, USN, Silver Bow, Mont. (missing as of 4 June 1942): Grimly aware of the hazardous consequences of flying without fighter protection and with insufficient fuel to return to his carrier, Miles, a pilot of Torpedo Squadron Eight during the Air Battle of Midway, delivered an effective torpedo attack despite violent assaults of Japanese aircraft and an almost solid barrage of antiaircraft fire. The fulfilment of his mission was a determining factor in the defeat of the enemy forces.

*

Lyle M. Skinner, WT1c, Detroit, Mich.: When the U. S. S. *Hornet* was being shaken by bursting bombs, Skinner, although ordered to abandon ship, gallantly entered an oil-filled elevator pit and rescued a trapped shipmate who might have perished (26 October 1942, near the Santa Cruz Islands).

\$

Walter E. Flebbe, RT1c, USNR, North Platte, Nebr.: With the forecastle ablaze and Japanese aircraft attacking his damaged ship, Flebbe entered a burning compartment and jettisoned powder which threatened to explode (26 October 1942, north of the Santa Cruz Islands).

3

Wilbur L. Marsh, PhM1c, USN, Painsville, Ohio: While serving with the First Marine Raider Battalion during an engagement with Japanese forces, Marsh, when his company was virtually surrounded by the enemy and under attack from all directions, constantly exposed himself to enemy fire to care for and evacuate the wounded (13-14 September 1942; Guadalcanal).



-Official U. S. Coast Guard Photograph.

"Campbell" Commander is Winner of Navy Cross: His ship, the Coast Guard cutter "Campbell," rammed and sank a German sub in the Atlantic after engaging five other U-boats during the preceding 24 hours. For this feat, Commander James A. Hirshfield, USCG, received the Navy Cross. Previously he had been awarded the Purple Heart for injuries suffered in the same action. The "Campbell," crippled and powerless, was safely towed to an eastern port for repairs.

William Pinckney, Ck3c, USN, Beaufort, S. C .: When a heavy bomb exploded near Pinckney, on duty in the ammunition handling room of the U. S. S. Enterprise he was knocked unconscious and four of his five companions killed. Regaining consciousness, he groped his way through burning wreckage to a hangar hatch, but as he was about to escape he found a shipmate struggling to get through. Unmindful of his own wounds or the smoke or fumes, Pinckney lifted the man through before he himself battled his way out of the compartment.

Russell J. Bradley, ARM3c, USN, Heavener, Okla.: As radioman and tunnel gunner in Torpedo Squadron Eight, Bradley crashed at sea with the pilot and crew of a plane, the pilot and air bomber being injured. Bradley volunteered to swim ashore and for 8 hours battled strong currents in shark-infested waters before reaching his destination (6 October 1942, in the Solomon Islands area).

\$

Lloyd E. Acree, AOM3c, USN, Beggs, Okla. (posthumously): During the height of a battle with Japanese



-Official U. S. Coast Guard Photograph. Young Coast Guardsman is Cited: Raymond J. Evans, CSM, USCG, Bryn Mawr, Wash., 22, is the wearer of a Navy Cross. He was decorated for his heroism in the evacuation by Coast Guardsmen of a Marine Battalion trapped by the Japs at Guadalcanal. Rear Admiral Edward D. Jones, USCG, pinned the medal on him at ceremonies at the Coast Guard's station, Alameda, Calif.

forces Acree was holding a shell for loading when he was struck by enemy shell fragments and thrown to the deck. Although suffering acutely, he realized that releasing the shell might prove fatal to his comrades and hamper the effectiveness of the battery and clung to the shell, protecting the base and primer with his hand. He was given first aid during a lull, but died shortly thereafter (11-12 October 1942, in the South Pacific).

\$

Vernard Eugene Bivin, Slc, USN, Greenville, Ky. (posthumously): Although mortally wounded, Bivin continued at his post as trainer on a broadside gun of a United States warship, performing his duties so well that other members of his gun crew did not know he had been injured until he collapsed (11-12 October 1942, against Japanese forces in the South Pacific).

DISTINGUISHED SERVICE MEDAL

Lt. Gen. Delos C. Emmons, USA: As commanding general of the Hawaiian Department from 17 December 1941, to June 1943, he erected strong defenses for the Hawaiian area, thereby releasing the United States Pacific Fleet for early aggressive action against the enemy. He prepared troops with thoroughness for combat in the South Pacific and administered with wisdom, firmness, and tact a territory containing enemy, alien, and American peoples.

\$

Rear Admiral Jesse B. Oldendorf, USN: As commander all forces, Aruba-Curacao Area, 2 March-2 July 1942, and as commander Trinidad sector, Caribbean Sea frontier, and commandant of the Naval Operating Base, Trinidad, from 2 July-19 April, he contributed materially to the effective operations of naval surface units and Army-Navy aircraft assigned to his command in antisubmarine warfare. Responsible for the protection of convoys and other vital war shipping, he contributed notably to the development of tactics used to combat the menace to supply lines, and was largely responsible for the elimination of enemy submarines in this area.

LEGION OF MERIT

Rear Admiral Manley H. Simons, USN, Ret., St. Helena, Calif.: As commander, Chesapeake Task Group, Eastern Sea Frontier, Rear Admiral Simons devised sound and comprehensive measures in combatting the enemy in that area, destroying three enemy submarines and destroying or damaging many others resulting in a marked reduction in attacks on our ships (7 December 1941, to 31 May 1943).

\$

Capt. Ralph W. Hungerford, USN, Langhorne, Pa.: As commander of escort units with North Atlantic convoys, Captain Hungerford succeeded in out-manuevering and eluding enemy submarines which were in favorable position to concentrate and attack.

\$

Capt. Paul R. Heineman, USN, San Francisco, Calif.: By the skillful conduct of his convoys and escorts, Captain Heineman, commander of escort units with North Atlantic convoys, was able to detect the presence of submarines before they could concentrate for attack. He thwarted further attempts to launch an attack and completed his mission without damage to his convoy.

\$

Capt. John B. Heffernan, USN, Washington, Ind.: Having detected the presence of enemy submarines, Captain Heffernan, commander of a task unit escorting a convoy, initiated counter measures before a hostile attack could be launched and drove off and eluded an enemy concentration estimated to include at least three submarines.

\$

Capt. Henry R. Oster, USN, Washington, D. C.: As material officer on the staff, successively, of Commander Aircraft Battle Force, Pacific Fleet; Commander Carriers, Pacific Fleet, and Commander Aircraft, Pacific Fleet, he achieved highly successful results in the overhaul, repair, and procurement of aircraft and aircraft material contributing essentially to the operations of aircraft units of the Pacific Fleet.

\$

Commander Don S. Knowlton, Medical Corps, USNR, Washington, D. C.: As executive officer of the First Medical Battalion during the seizure and occupation of Guadalcanal, he developed a high state of efficiency in medical units, particularly the Division Field Hospital, functioning as the principal evacuation and medical supply center of the division. Under extremely difficult and dangerous conditions he contributed brilliantly to the excellent training of subordinate personnel.

\$

Lt. Roy D. Gilbert (CEC), USNR, Albuquerque, N. Mex. (prisoner of war): Working tirelessly with the primitive



-Official U. S. Coast Guard Photograph.

His Bravery Wins Decoration, Promotion: Daniel J. Tarr, USCG, of Chincoteague Island, Va., is now a chief boatswain's mate and wears the Silver Star Medal, presented to him by Admiral Chester W. Nimitz, USN. Chief Tarr was coxswain of a landing barge at Tulagi. After landing a Marine contingent without a loss in the face of hot enemy fire, he made several more trips with ammunition. construction equipment available, Lieutenant Gilbert succeeded in building up the section base at Mariveles and keeping in operation installations in the rear areas despite repeated destruction by the enemy (5 November 1941, to 11 March 1942, in the defense of Bataan).

Lt. William T. Cogley, Jr., USNR, Brooklyn, N. Y.: Serving as a naval gunfire liaison officer during the assault on French Morocco, Lieutenant Cogley contributed largely to the success of shore bombardment and landing operations.

53

Lt. Frederick P. Gehring (ChC), USNR, Philadelphia, Pa.: Voluntarily making three hazardous expeditions through enemy-occupied territory, Chaplain Gehring, aided by native scouts, evacuated missionaries trapped on Guadalcanal. He frequently visited the front lines and was a constant source of encouragement to Marine and Army units under continual attack by the enemy (from 26 September 1942).

\$

Lt. (jg) Ann A. Bernatitus, Nurse Corps, USN, Exeter, Pa.: As a member of Surgical Unit No. 5 during the Japanese attack on the Philippines, Nurse Bernatitus maintained her position in the front lines of the Manila-Bataan area rendering efficient and devoted service during the prolonged siege (December 1941 through April 1942).

SILVER STAR

Lt. Comdr. Edward C. Stephan, USN, Westgate, Md. (gold star in lieu of a second Silver Star): Availing himself of every favorable attack opportunity Lieutenant Commander Stephan, commanding officer of a United States submarine, sank two medium Japanese transports, probably sank one large submarine, one medium cargo ship, and four troop-landing barges, and probably damaged a large, unidentified enemy ship.

*

James J. Brewer, CSF (PA), USN, Macon, Ga. (gold star in lieu of a second Silver Star): While his carrier, the U. S. S. Enterprise, was still under heavy aerial bombardment, Brewer fought his way through smoke-filled compartments to isolate ruptured damaged control and fire main risers to provide pressure for gasoline pumps being used to refuel aircraft (26 October 1942, near the Santa Cruz Islands).

\$

Commander W. E. A. Mullan, USN, Baltimore, Md.: As executive officer of a cruiser badly damaged by Jap-





-Official U. S. Coast Guard Photographs.

Navy Father Receives Medal on Behalf of Son: Dallas R. McKinney, 45, Y1c, USCG, receives the Purple Heart from Rear Admiral Robert Donohue, Coast Guard personnel chief. The medal was awarded posthumously to McKinney's son, John Edward, 19, extreme right, F3c, who lost his life when the cutter "Alexander Hamilton" went down off the coast of Iceland in January 1942. Yeoman McKinney, who served in the U. S. Army in World War I, joined the Coast Guard to carry on for his son. McKinney is from Riverdale, Md.

anese craft, Commander Mullan, although severely wounded, had himself placed on deck inboard of a 5inch gun shield, and from this station continued to direct fire-fighting operations until all hope of saving the vessel was abandoned (9 August 1942, off Savo Island).

3

Commander Norman W. Sears, USN, Beverly, Mass.: After his ship, the U. S. S. Atlanta, was seriously damaged during the course of an engagement, Commander Sears, when informed that the plotting room was flooding, rushed below to ascertain the extent of danger. Although seriously wounded when emerging from the hatch, he nevertheless attempted to continue supervising repairs (13 November 1942, in the Solomon Islands area).

\$

Lt. Comdr. Thomas H. Moorer, USN, Eufaula, Ala.: Although he and his copilot were wounded during an attack by Japanese aircraft, Lieutenant Commander Moorer succeeded in landing his blazing patrol plane. His courage and leadership later aided materially in returning survivors of an attacked rescue ship to the Australian mainland (19 February 1942, in the vicinity of Cape Diemen).

\$

Lt. Comdr. James H. Howard, USN, Charleston, S. C.: After his ship had been damaged by an explosion, Lieutenant Commander Howard, with utter disregard for his own safety, entered gas-filled and flooding compartments and worked tirelessly to save his ship (30 November 1942, in the Solomon Islands area).

\$

Lt. Comdr. Donald J. MacDonald. USN, New York, N. Y .: Although his ship was under tremendous aerial bombardment and engaged with an outnumbering force of Japanese warships, Lieutenant Commander Mac-Donald maintained his position in the battle line and, despite imminent danger of collision with disabled ships, continued to lead our column into the face of superior enemy fire at extremely close range. By skillful maneuvering, he directed the fire of his warship into a Japanese battleship, inflicting considerable damage with his guns and torpedoes (12-13 November 1942, in the Guadalcanal-Tulagi Area).

\$

Lt. Comdr. Robert D. McGinnis, USN, Tiffin, Ohio: During an attack against a Japanese submarine while serving aboard a United States destroyer, he forced the enemy vessel to the surface with depth charges where she was sunk by the destroyer's guns (August 1942).

Lt. Charles F. Esmiol, USNR, Chicago, Ill.: When a torpedo from a Japanese submarine struck his cargo ship, Lieutenant Esmiol, engineering officer, despite the danger of a major explosion, assisted in bringing fires under control and maintaining the engineering plant and providing temporary power leads to machinery rendered inoperative by the fire. After a second attack resulted in flooding the engine room, he worked incessantly for 3 days to prevent complete destruction of his ship.

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Lt. Herbert S. Damon, USNR, Tamworth, N. H.: When members of a gun crew were forced temporarily to abandon their station, Lieutenant Damon, in spite of smoke and flames from a crashed enemy plane, per-sonally manned the gun and kept his battery firing throughout the engagement (26 October 1942, north of Santa Cruz Islands, aboard the U.S.S. Smith).

Lt. Robert H. McIlwaine, USNR, New York, N. Y.: When his ship, a merchantman, was attacked without warning by a number of enemy torpedo planes, Lieutenant McIlwaine directed his crew of Armed Guard gunners to open fire on the hostile aircraft swarming over a convoy. He and his gunners sent at least two and possibly three enemy planes crashing into the sea. With their three-inch gun silenced and a gasoline-filled hold pierced by an enemy bomb, Lieutenant McIlwaine and his crew remained at their stations until the last enemy plane had retreated (in the Mediterranean).

3

Lt. Carl F. Pfeifer, USN, Springfield, Ohio: Although his warship was under tremendous aerial bombardment and engaged at close quarters with an outnumbering number of Japanese warships, Lieutenant Pfeifer maintained effective control of the ves-sel's engineering plant under extremely adverse conditions. When light and power were cut off by an underwater shock, he quickly regained control of his plant enabling the ship to continue her mission with undiminished fighting efficiency (12-13 November 1942, Guadalcanal-Tulagi area).

3

Lt. Milton A. Zimmerman, USNR, Brooklyn, N. Y.: When an enemy plane crashed on the forecastle of his ship, the U.S.S. Smith), its torpedo exploding, Lieutenant Zimmerman, forced to abandon his station on a gun director, hastened to the remaining active guns and directed their fire for the remainder of the attack (26 October 1942, north of Santa Cruz Islands).

3

Lt. Herman Miller, USN, Tacoma, Wash.: As officer of the watch aboard a United States warship damaged by Japanese surface forces, he aided in keeping damage control equipment functioning, permitting the ship to reach a place of safety (30 November 1942 off Guadalcanal).



-Press Association Photograph.

Identical Citations to Navy Twins: Chief Machinists' Mates John R. Cordell, center, and Rolla J. Cordell, right, Durham, Okla., receive commendations from Capt. R. W. Wuest, USN (Ret.), commanding officer of the Receiving Barracks, Navy Yard, New York. As machinists' mates first class they performed heroic action aboard the U.S.S. "Lexington" in the Coral Sea battle.

Lt. James C. Shaw, USN, Dawson, Minn.: Suffering from a broken hand, he helped move wounded men from the damaged U.S.S. Atlanta to rescue boats alongside (1 August 1942 off the Solomons).

23

Lt. Jesse A. Davis, Jr., USNR, Baltimore, Md.: While serving aboard a United States submarine, Lieutenant Davis led a party ashore on enemyoccupied territory and succeeded in locating six survivors of a United States Army bomber and bringing them safely aboard his ship.

\$

Lt. Charles G. Robinson, Jr., Medical Corps, USNR, Memphis, Tenn.: While serving as battalion surgeon with the Second Marine Raider Battalion on Guadalcanal, Lieutenant Robinson repeatedly exposed himself to enemy fire rendering first aid to the wounded. During the latter part of operations in one area he became ill from the rigors of the jungle, but continued to accompany the battalion (4 November-4 December 1942).

公 Lt. Randall T. Boyd, USN, South Weymouth, Mass.: As gunnery officer aboard the U.S.S. Dallas during the assault on and occupation of French Morocco, he controlled and directed the fire of his ship while she proceeded up the treacherous Sebou River with such good effect that hostile shore batteries were silenced before they could inflict damage to the Dal*las.* His performance of duty contributed to the success of the *Dallas'* mission in landing Army raider troops who captured an airfield (8–11 November 1942, Lyautey airfield).

Lt. Douglas H. Pugh, USN, Douglas, Ariz.: As first lieutenant aboard a United States submarine he contributed materially to the success of patrols in Japanese-controlled waters. On a morning after his submarine had rammed and probably sunk an enemy gunboat, he fought fires and reduced leaks, thereby maintaining vital machinery and enabling his ship to return safely to port.

\$

Lt. Landon L. Davis, USN, Waynesboro, Va.: While serving as diving officer aboard a United States submarine he contributed materially to the success of patrols against enemy shipping in Japanese-controlled waters. On a morning after his submarine had rammed and probably sunk an enemy gunboat sustaining dangerous leaks and other damage he calmly maintained depth control enabling his ship subsequently to surface, effect emergency repairs, and return safely to port.

Lt. William W. Hargrave, USNR, Newburgh, Ind.: After landing his seriously damaged plane without injury to its occupants, he led survivors and others picked up enroute through 600 miles of enemy-occupied territory, eventually reaching the Australian mainland, where his men returned to their stations for further duty (5 February 1942, in vicinity of Netherlands East Indies).

3

Lt. Aloysius J. Havlik, Medical Corps, USNR, Tama, Iowa: With the forecastle ablaze and enemy aircraft attacking his crippled ship, the U.S.S. *Smith*, Lieutenant Havlik, with no regard for his own safety, sought out and cared for the wounded (26 October 1942, north of Santa Cruz Islands).

23

Lt. James R. Grey, USN, Belleville, N. J.: After his ship had been severely damaged during an engagement with Japanese forces, Lieutenant Grey entered gas-filled and flooding compartments and worked tirelessly to save the vessel (30 November 1942, in Solomon Islands area).

3

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Lt. (jg) Allen W. Bain, USN, Fisher, Minn.: When enemy torpedo fire started a blaze in what remained in the anchor windlass room and flooded the forward magazines of a United States warship, Lieutenant Bain immediately proceeded to the area and directed fighting and extinguishing the flames (30 November 1942, off Guadalcanal). Ensign Kendall H. Cram, USNR, New Orleans, La. (missing): As officer in charge of a Navy armed guard aboard a merchant vessel stricken by an enemy torpedo attack, Ensign Cram remained at his station persistently alert for sight of the enemy. Disregarding his own danger and the order "abandon ship," he remained aboard until two of his injured Navy gunners were safely away on a life raft.

\$

Chief Photographer Ronald J. Pennick, USNR, Manhattan Beach, Calif.: In addition to rendering valuable service by successful photographic missions in North Africa, Chief Photographer Pennick risked his life during a severe enemy bombing and strafing attack to aid Army machine gunners even taking charge of rearguard action during an evacuation of wounded. His courage and judgment contributed to the success of our operations.

\$

Joseph J. Forrest, CSF (PA), USN, Camden, N. J.: While his carrier, the U.S.S. *Enterprise*, was being attacked by Japanese aircraft, Forrest fought his way through ruptured electrical leads to extinguish fires and risked his life to prevent an explosion around a gasoline pump, contributing to the rescue of men trapped in a compartment (26 October 1941, near the Santa Cruz Islands).

\$

Herman C. Coon, CPhM (PA), USN, Brocton, Ill.: Painfully wounded by shell fire while at his battle station, Coon repeatedly exposed himself to additional dangers in rescuing injured personnel from the signal bridge and other parts of his ship (13 November 1942, in the Solomon Islands, aboard the U. S. S. Atlanta).

公

Samuel Lee Jones, CWT, USN, Fort White, Fla.: When enemy torpedo fire caused flooding aboard his warship, Jones continued at his post and kept the boilers in operation despite danger from leaking steam lines and flooding (30 November 1942, off Guadalcanal).

\$

John W. Fechter, CPhM (PA) USN, Lima, Ohio: On duty with the First Marine Raider Battalion during an engagement with Japanese forces, Fechter constantly exposed himself to enemy fire in caring for and evacuating wounded (13-14 September 1942; Guadalcanal).

\$

Bruner W. Flowers, CPhM (AA), USN, Angier, N. C.: Having administered first aid to wounded personnel both during and after a battle with the Japanese, Flowers spent 10 hours in the water after his damaged ship, the U. S. S. Duncan, was abandoned. Picked up by a rescue ship, he unhesitatingly resumed his first-aid efforts, working for a period of 36 hours without rest (11 October 1942, off Savo Island).

\$

James Mann, CBM, USN, Centerview, N. C.: Injured at his battle station shortly after the beginning of an engagement with Japanese forces, Mann, in the face of acute pain and waning strength, continued to direct fire-fighting parties and other damage control activities (13 November 1942, in the Solomon Islands area).

\$

Frederick O. Ulrich, CMoMM (AA), USNR, Michigan City, Ind.: When a torpedo from a Japanese submarine struck his cargo ship, Ulrich worked to bring fires under control. During a second attack, he went to the aid of a shipmate caught by a submerged obstruction and succeeded in extricating him, saving his life.

\$

Daniel J. Godsoe, CQM, USN, Honolulu, T. H.: After securing records and publications scattered by a Japanese torpedo attack on his warship, Godsoe voluntereed his services aside from his regular duties and throughout the engagement exercised a calming effect on enlisted personnel on the bridge (30 November 1942, off Guadalcanal).

\$

Ernest William Johnson, EM1c, USN, Elizabeth, City County, Va.: When his ship, the U. S. S. Cushing, was badly damaged by enemy bombardment, Johnson, after abandoning ship, returned to the vessel aboard a life raft and assisted in evacuating other personnel. He boarded the burning vessel and rendered further aid to his shipmates until compelled to again abandon ship to save his own life (12-13 November 1942, off Savo Island).

\$

William Robert Anderson, MM1c, USN, Elizabeth City County, Va.: During a Japanese torpedo attack which seriously damaged the forward engineroom, Anderson, twice forced



(See Page 59)

back by insufferable heat, succeeded in entering the engineroom and closing a valve through which superheated steam was thought to be escaping (30 November 1942, off Guadalcanal).

23

Claud Hardy, PhM2c, USNR, Miami, Okla.: During an attack on his vessel by Japanese forces, Hardy aided in rescuing a man from No. 2 fireroom trunk and later worked throughout the night assisting the medical officer at the after-battle dressing station below decks (30 November 1942, off Guadalcanal).

Paul Just, BM2c, USN, Cleveland, Ohio (missing): Aboard the U. S. S. Barton, screening a carrier, Just, by his accurate fire against Japanese aircraft, shot down one plane and drove off a second (26 October 1942, near the Santa Cruz Islands).

3

公

William D. Upshaw, GM2c, USN, Pickens, Miss.: Despite the shock of being hurled overboard into the oilcovered, burning sea, Upshaw was able to save himself by a line over the side and after being hauled aboard his warship reassembled his gun crew to its former combat efficiency (1 November 1942, off Guadalcanal).

\$3

Clyde G. Storey, BM2c, USN, Niles, Ohio: When a direct hit from Japanese forces put his gun out of action, Storey rounded up wounded members of his crew, administered first aid and directed their transfer to rafts when the ship, the U. S. S. Monssen, was abandoned. Later, with two volunteers, he returned to the stricken vessel while it was still burning, discovered eight injured shipmates still alive, rendered first aid and evacuated them on his raft (13 November 1942, off Guadalcanal).

\$

Peter Ropos, Jr., MoMM2c, USN, Cleveland, Ohio: Thrown overboard by the force of an explosion, Ropos, without a life jacket, swam among a group of struggling survivors, offering encouragement and rendering assistance. Discovering an injured man, he remained with him until they were both picked up several hours later (12-13 November 1942, off Guadalcanal, aboard the U. S. S. Barton).

\$

Cecil L. Carpenter, PhM2c, USN, Cambridge, Ohio: In the face of devastating Japanese fire, Carpenter bravely administered first aid to his wounded comrades, many of whom were killed as he tended them (September 1942, Guadalcanal).

Edward H. Happel, Cox, USNR, Louisville, Ky.: When a torpedo from a Japanese vessel caused serious damage to his cargo ship, Happel fought

公



-The Hoist (NTS, San Diego, Calif.)

"Is this what they call a 'dinner date'?"

fires and helped bring them under control. Later ammunition in the forward ready boxes began to explode, and he made his way below decks and assisted three shipmates in throwing overboard all unexploded shells,

\$

W. C. Valentine, Jr., S1c, USN, Kemp, Tex.: Menaced by heat and bursting ammunition after his ship, the U. S. S. Northampton, had been damaged by a torpedo hit, Valentine climbed atop the flame-enveloped structure of the mainmast to administer first aid to a severely injured shipmate (30 November 1942, off Savo Island).

\$

Norman H. Thompson, PFC, USA: As a member of a patrol dispatched into enemy territory to establish contact with a unit on our right flank, Thompson, upon successful fulfillment of the mission, was ambushed by Japanese firing machine guns. After the patrol leader was killed and most of the remaining members seriously wounded, Thompson and one other man risked their lives to withdraw the wounded personnel (10 November 1942, in the Solomon Islands).

DISTINGUISHED FLYING CROSS

Lt. Robert T. Lampshire, USNR, Brighton, Colo.: After fighting off an enemy patrol bomber, Lieutenant Lampshire, commanding a PBY plane on a search mission, tracked two large enemy forces, obtaining and transmitting valuable information despite interference by carrier-based planes. By his judgment and skill he was able to return safely to his station (25 October 1942, in Japanese-controlled waters.

☆ Lt. Richard S. Bull, Jr., USN, Long Beach, Calif. (missing in action): With no regard for his own safety, Lieutenant Bull, pilot of a fighter plane, zealously engaged Japanese aircraft, contributing materially to the defense of our forces (7–8 May 1942, during the Battle of the Coral Sea).

\$

Lt. Walter E. Clarke, USNR, Maywood, Ill.: While operating with his squadron from an airfield on Guadalcanal, Lieutenant Clarke, with no regard for his own safety, engaged Japanese aircraft and shot down two planes (13-14 September, during Solomon Islands campaign).

\$

Lt. (jg) Warren B. Matthew, USNR, Humboldt, Minn.: Contacting a large Japanese naval force, he closed upon the enemy and obtained vital information as to the size, course, and speed of the hostile units. Attacked by three seaplanes, he maneuvered with such skill that he successfully shot down one of the enemy planes, eluded the others and returned to his base, landing his entire crew without injury (25 October 1942, in South Pacific).

The Lt. (jg) William S. Robinson, USN, Cristobal, C. Z. (missing in action): While engaged in hazardous reconnaissance patrols in the Makassar straits, Robinson, by his skillful airmanship, contributed materially to the accomplishment of a vital and

dangerous mission (25 February

53

1942);

Lt. (jg) Ralph H. Goddard, USNR, Bemidji, Minn. (posthumously): Although strongly opposed by antiaircraft fire and Zeros, Lieutenant Goddard led his division of bombers in an attack on an enemy transport force, damaging two of the vessels. The following day he succeeded in locating a target and destroying quantities of enemy ammunition, fuel, and supplies (14-15 November 1942, off Guadalcanal).

A

Lt. (jg) Howard F. Clark, USN, Salisbury, Md. (missing in action): Pressing home vigorous attacks against Japanese aircraft, Lieutenant Clark, with the help of his teammate, destroyed one of a formation of heavy bombers (20 February 1942).

\$

Lt. (jg) Clark F. Rinehart, USN, Pensacola, Fla. (missing): As pilot of a fighter plane during the Battle of the Coral Sea, Lieutenant Rinehart engaged Japanese aircraft and by his expert airmanship contributed materially to the defense of our forces (7-8 May 1942).



-Acme Photograph.

MEMBERS OF THE ARMED GUARD HONORED: Men who serve on cargo ships, transports, and tankers receive medals, citations and letters of commendation at mass ceremonies at the U.S. Navy Armed Guard Center receiving station in Brooklyn, N.Y.

Lt. (jg) Roy O. Hale, USN, Monroe, La. (missing): As pilot of a scouting plane during the Battle of the Coral Sea, Lieutenant Hale boldly engaged attacking Japanese aircraft in spite of fierce fighter opposition (7-8 May 1942).

Ens. Newton H. Mason, USNR, Scarsdale, N. Y. (missing): As pilot of a fighter plane during the Battle of the Coral Sea, Ensign Mason zealously engaged Japanese aircraft, thereby contributing materially to the defense of our forces (7-8 May 1942).

\$

Horace F. Dobbs, CRM, USN, Long Beach, Calif. (missing as of 4 June 1942): Grimly aware of the hazardous consequences of flying without fighter support and with insufficient fuel to return to his carrier, Dobbs, a radioman and free machine gunner in Torpedo Squadron Eight, pressed home his attacks against Japanese forces during the Air Battle of Midway, contributing materially to the fulfilment of a vastly important mission.

Bernerd P. Phelps, ARM2c, USN, Lovington, Ill. (missing): As radioman and free machine gunner of a plane of Torpedo Squadron Eight during the Battle of Midway, he pressed home his attack with utter disregard for his own safety contributing to the success of United States forces (4 June 1942).

34

Ronald J. Fisher, ARM2c, USN, Denver, Colo. (missing as of 4 June 1942): Grimly aware of the hazardous consequences of flying without fighter protection and with insufficient fuel to return to his carrier, Fisher as radioman and free machine gunner in a plane of Torpedo Squadron Eight pressed home his attack against Japanese forces during the Air Battle of Midway, contributing materially to the fulfilment of a vastly important mission.

\$

Ross E. Bibb, Jr., ARM2c, USNR, Warrior, Ala. (missing as of 4 June 1942): Grimly aware of the hazardous consequences of flying without fighter escort and with insufficient fuel to return to his carrier, Bibb, a member of Torpedo Squadron Eight, pressed home his attacks against Japanese forces during the Air Battle of Midway, contributing materially to the fulfilment of a vastly important mission.

\$

Max A. Calkins, ARM3c, USN, Wymore, Nebr. (missing as of 4 June 1942): Grimly aware of the hazardous consequences of flying without fighter escort and with insufficient fuel to return to his carrier, Calkins, a member of Torpedo Squadron Eight, pressed home his attacks against Japanese forces during the Air Battle of Midway, contributing materially to the fulfilment of a vastly important mission.

NAVY AND MARINE CORPS MEDAL

Lt. Comdr. Henry S. Monroe, USN, Bellerica, Mass.: Although suffering from injuries received on the bridge of his submarine, Lieutenant Commander Monroe directed the control of an electrical fire on board his vessel and succeeded in returning to port without the loss of a man.

Lt. Keith G. Nichols, USNE, Covina, Calif.: By skillful performance of duty as assistant approach officer aboard a United States submarine, he contributed to the successful completion of four war patrols resulting in the sinking of 61,677 tons of enemy shipping and the damaging of an additional 30,210 tons. Despite poor visibility, he sighted an enemy submarine and conned his vessel into position from which a damaging attack was made (Japanese-controlled waters).

Lt. John E. Kirk, USN, Holdenville, Okla.: As officer in charge of a power boat engaged in rescuing personnel from a stranded United States warship, Lieutenant Kirk, despite rough water and jagged rocks, pulled the boat alongside and succeeded in evacuating personnel from the stricken ship and the sea.

25

Lt. William V. Gough, Jr., USNR, Baltimore, Md.: As second pilot of a patrol plane attacking Japanese naval units he was shot down and forced to swim 30 hours to reach shore. Through his assistance survivors were able to make a 15-day journey to their command to renew offensive patrols against the enemy (27 December 1941, in the vicinity of the Philippines).

*

Lt. (jg) Donald E. Finch, USN, Everett, Wash.: As electrical officer aboard a United States submarine he contributed largely to the successful completion of three highly successful



(See Page 61)

war patrols and the safe return of his ship to port (Japanese-controlled waters).

Ensign Nathan S. Ayer, USN, North Stonington, Conn.: By skilful and determined efforts to maintain the main motors of a United States submarine, he contributed largely to the success his ship achieved in sinking and severely d a maging a considerable amount of enemy shipping (four patrols in Japanese-controlled waters).

23

Boatswain Joseph F. Young, USN, Kingston, N. Y.: In utter disregard for his own safety, he set out in a motor whaleboat from a United States warship to rescue 12 members of the crew of a merchantman, broken on the rocks and being pounded by mountainous seas. During a second attempt to rescue additional crew members his boat was swamped and Young with 17 others disappeared into the sea (31 December 1942).

\$

John D. Coggin, CEM, USN, Mariette, Ga.: During an engagement with a Japanese gunboat, Coggin's submarine rammed the enemy vessel and it countered with a blast from a heavy machine gun, inflicting great damage. Skillfully maintaining vital electrical equipment as long as possible and later making hasty repairs, he enabled his ship to be kept under control and reach port safely.

2

William Wagner, CQM, USN, New York, N. Y.: During an engagement with a Japanese gunboat during which several officers and men of his submarine were killed and wounded. Wagner climbed to the bridge and assisted in removing two of the injured men to the conning tower. As the submarine submerged, he worked to prevent flooding of the conning tower and enabled his crippled ship to make port safely.

William A. Ward, MoMM1c, USN, Texarkana, Ark.: As diving plane operator of a United States submarine during four successive war patrols against the enemy, Ward by his fearless performance of duty contributed materially to the success of action against the enemy.

\$

Leo F. Spurgeon, GM2c, USN, Boston, Mass.: After his ship, the U. S. S. Monssen, had been damaged by Japanese fire and abandoned, Spurgeon, along with two others, returned to the burning vessel the following morning and assisted in locating and evacuating eight wounded shipmates still alive (13 November 1942, off Guadalcanal).

\$

Clyde J. Killebrew, QM2c, USNR, Massie, Ga.: While on gangway watch, Killebrew, hearing a man crying for



-The Hoist (NTS, San Diego, Calif.)

help, shed his outer clothing and dived overboard swimming to the assistance of a man caught in a strong current. When about 10 yards from the drowning man, he realized that he was sinking for the third time and dove to reach him underwater, supporting him until the arrival of the ship's boat (23 January 1943, in the Miami River).

\$

James A. Benfield, Cox, Catawba County, N. C.: Seeing a shipmate fall accidentally between his ship and the dock, Benfield dived overboard into the icy river and held the head of the unconscious man above the water until a line was secured around him (20 April 1942; East Boston, Mass.).

\$

Joe G. Hughes, Flc, USN, Houston, Tex.: After his ship, the U. S. S. Monssen, had been damaged by Japanese fire and abandoned, Hughes, along with two others, returned to the burning vessel the following morning and assisted in the location and evacuation of eight wounded shipmates still alive (13 November 1942, off Guadalcanal).

\$

Gregory A. Teixeira, SIc, USNR, Elmhurst, Calif. (posthumously): While serving as the first loader for one of the guns of a .40-mm quad mount, Teixeira was about to load his gun when an explosion took place, knocking him off balance. Despite serious injuries, he kept the clip of ammunition from striking the gun or falling on the platform, knowing it might prove fatal to his comrades, then climbed off the mount and handed the projectiles to another crew member. Starting away, he staggered and collapsed and, although given immediate treatment, died of his injuries.

\$

Leo F. Peterschmidt, S2c, USN, Kansas City, Mo. (deceased): Tying a heavy rope around his waist, Peterschmidt swam through 15-foot breakers to the aid of four soldiers washed overboard during landing operations. After tying the rope around two of the men who were pulled ashore, he helped the others into a boat, but sank from sight before he, himself, could be pulled aboard.

AIR MEDAL

Lt. (jg) George M. Davidson, USNR, Keendovick, Idaho (gold star in lieu of second Air Medal): Although he had been on duty almost constantly for the past 48 hours, Lieutenant Davidson volunteered to assist in the search for a patrol plane lost at sea south of the Aleutian Islands. When the plane was located he flew back to his base, refueled and returned to remain overnight with the lost plane under extremely hazardous weather conditions. As a result of this action he was in the air $24\frac{1}{2}$ hours out of 25.

Ervin F. Wendt, ACOM, USN, Pottowattamie County, Iowa (gold star in lieu of a second Air Medal): As air bomber and tunnel gunner attached to Torpedo Squadron Eight, Wendt took part in 11 aerial assaults, contributing materially to the success of attack missions (September-October 1942, in the Solomon Islands area).

Frank R. Falk, ARM2c, USNR, San Pedro, Calif. (gold star in lieu of a second Air Medal): As radioman and gunner of a patrol plane during the Aleutian Islands campaign, Falk assisted in dive-bombing and strafing attacks against Japanese shipping in Kiska Harbor (10-20 June 1942).

\$

\$

Lt. (jg) Clarence J. Bannowsky USN, Menard, Tex.: When his plane was intercepted and shot down by enemy aircraft, Lieutenant Bannowsky, on the point of abandoning ship, realized that rapidly-diminishing altitude would endanger the lives of crew members atempting to bail out. He crawled back into the cockpit and despite the lack of lateral control, succeeded in landing the plane, saving the lives of three other members of the crew (16 January 1942, on reconnaissance duty).

5ª

Lt. (jg) Carl B. Hendricks, USNR, Miami, Ariz.: As commander of a patrol plane engaged in reconnaissance, he obtained and transmitted vital information resulting in damage to Japanese vessels. He failed to return from the flight (4 February in the Makassar Straits).

Z

Lt. (jg) Marsh W. Miller, Jr., USNR, Binghamton, N. Y. (posthumously): Flying in a formation of patrol bombers 10 December 1941, Lieutenant Miller participated in an attack which inflicted severe damage to an enemy battleship. Again on 27 December he navigated a group of patrol planes which launched a successful attack on Japanese naval forces and shore installations in the Philippines.

\$

Ens. Leonard Robinson, USNR, Seattle, Wash.: Attached to an air group of the U. S. S. *Enterprise*, Ensign Robinson scored a direct hit with a heavy bomb on a Japanese transport attempting to land troops on Guadalcanal, contributing to the vessel's ultimate destruction. Although his plane was set afire during a second attack, he succeeded in extinguishing the blaze, eluding a number of Zeros, and landed safely 14 November 1942).

\$

Ens. Russell F. Chambers, USNR, Fullerton, Calif. (posthumously): As bombardier of a patrol bomber, he contributed materially to severe damage inflicted upon a Japanese battleship 10 December 1941, and to successful attacks upon Japanese naval units and shore installations in the Philippines 27 December 1941.

\$

Ensign Donald Gordon, USNR, Fort Scott, Kans.: Taking off with other fighting planes for his first combat flight in defense of his carrier, Ensign Gordon, despite attacks by a large number of Japanese planes, destroyed two enemy torpedo planes and damaged a third (26 October 1942, near the Santa Cruz Islands).

\$

Photographer Vernon J. DeRoco, USN, Seattle, Wash.: During action against Japanese forces in the Aleutian Islands campaign, he made numerous flights in Army and Navy aircraft, obtaining photographs of great value in subsequent operations against enemy-occupied positions (June 1942).

A

John J. Dougherty, Jr., CAP (AA), USN, Philadelphia, Pa.: When his plane was securing and transmitting information after contacting a large Japanese naval force, Dougherty was attacked by three enemy planes. Shooting down one and possibly damaging a second, the remaining planes retired and his plane was able to return safely (25 October 1942, in the South Pacific area).

\$

Delbert R. Bolman, CAP (AA), USN, Newhall, Calif.: While his plane braved severe weather and a low ceiling to attack Kiska Harbor, Bolman's handling of his guns contributed materially to the accomplishment of a dangerous and important mission.

\$

Gordon C. Gardner, ACRM, USN, San Diego, Calif.: After taking part in an attack against Japanese cruisers, Gardner went aloft again in a raid on enemy transports and shot down a Zero. When another enemy plane attacked one of our aircraft with its guns jammed, Gardner drove off the enemy with his guns. Later he strafed the deck of an enemy transport (14 November 1942, in the Solomon Islands area).

\$

Alexander L. Cameron, AMM1c, USN. Alert Bay, British Columbia (posthumously): Under the most severe weather conditions and in the face of persistent antiaircraft fire from ships and shore stations, Cameron with conscientious devotion to duty carried out the tasks assigned him during patrol missions and bombing attacks against Japanese ships in Kiska Harbor (1-15 June 1942).

\$

Earl E. Evans, AMM1c, USNR, Bowbells, N. Dak.: As a mechanic and gunner aboard a patrol plane, Evans skilfully assisted in determined attacks against Japanese ships in Kiska Harbor despite adverse weather conditions and withering fire from ship and shore installations.

Harvey Mercer, ARM2c, USNR, Oakland, Calif. (posthumously): As radioman and gunner aboard a patrol plane, Mercer assisted in determined attacks against Japanese shipping in Kiska Harbor despite adverse weather conditions and withering fire from ship and shore installations.

3

John Liska, ARM2c, USN, Van Nuys, Calif.: During two engagements with the enemy, Liska, radioman-gunner of a scouting squadron attached to the U. S. S. Enterprise, skillfully manned his gun and shot down four Japanese fighters (including the battle near the Santa Cruz Islands, 26 October 1942).

\$

John Arthur Moore, ARM2c, USN, Houston, Tex.: Taking part in repeated attacks of his squadron against major Japanese forces, Moore, attached to the U.S.S. *Enterprise*, shot down at least one enemy fighter (14 November 1942, battle for Solomon Islands).



(See Page 63)

Income Tax

(Continued from Page 11)

to gross income from such wages of his spouse, exceeds \$3,500; or

(2) gross income other than from wages subject to withholding which, when added to gross income other than from such wages of his spouse, exceeds \$100, and his gross income from all sources exceeds \$624 for 1943 or the aggregate gross income from all sources of both spouses amounts to \$1,200 or more for either 1942 or 1943.

(c) Individuals, regardless of marital status, who were required to file an income tax return for the taxable year 1942 and whose wages subject to withholding for the taxable year 1943 can reasonably be expected to be less than such wages for the taxable year 1942.

(d) For the purpose of the declaration requirements stated in (a) and (b), in determining whether a person is single or married, his marital status at the time the declaration is required is controlling.

(e) If the individual was not required to file a declaration but, because of a change of status (marriage, divorce, death of spouse, etc.) or because of a revision of his prior estimates of gross income, he does come within the requirements, a declaration is required to be filed on or before the 15th day of the last month of the quarter of the year in which such requirements are first met.

Place for filing declaration of estimated tax.—Declarations are to be filed with the Collector of Internal Revenue for the district in which is located the legal residence or principal place of business of the person making the declaration. Military or naval personnel ordinarily retain the same legal residence which they had before entering the service. If they have no legal residence or principal place of business in the United States, they should file with the Collector of Internal Revenue at Baltimore, Maryland.

Computation of tax on estimated 1943 income.—To compute the esti-mated tax for the purpose of making his declaration, the individual will estimate his probable income from which he will deduct his probable allowable deductions to obtain his probable net income. He will then deduct his personal exemption and credit for dependents to arrive at surtax net income. From the surtax net income he will deduct his earned income credit to arrive at normal-tax net income. He will then compute surtax on the surtax net income and will compute normal tax on the normaltax net income. The next step will be to compute the estimated victorytax which is at the rate of 5% on probable victory-tax net income in

excess of \$624. An example follows: INCOME TAX (1) Estimated active service pay for 1943_______\$3,000 (2) Less exclusion of pay (up to \$1,500)________1,500 (3) Estimated gross income______1,500

200	Minus: Estimated allowable deductions for 1943 (In- terest paid, taxes, contri- butions, etc.)	(4)
1,300	Minus: Personal exemption	(5) (6)
1,200	(Married with no chil- dren)	
100	Estimated surtax net in-	(7)
130	Minus: Earned income credit (10% of item 3, but not more than 10% of item 5)	(8)
0	Estimated normal-tax net income	(9)
	VICTORY TAX	
	Estimated victory-tax net in- come (Same as item 3) Minus exemption	(10)

(11) Balance subject to tax_____ 876

SUMMARY

0

(13) Estimated normal tax (6% of item 9)
(14) Estimated victory tax

(15)	Less post-war credit	\$43.80	
	currently taken, limited to 40% of		
	item (14) (see par. 18)	17.52	26.28

(16) Tax on estimated 1943 income _____ 39.23

Explanation of victory tax.—Beginning with the year 1943, each individual is subject to victory tax in addition to regular income tax.

Victory tax is at the rate of 5% on victory-tax net income in excess of specific exemption of \$624. Victory-tax net income includes all gross income exclusive of capital gains (gains from sales of securities, etc.) and taxable interest received on U.S. Government obligations issued prior to March 1, 1941. Service pay up to \$1,500 is, of course, also excluded from victory-tax net income. The deductions for interest paid, taxes, contributions, etc., which are allowable in determining net income subject to the regular income tax are not allowable in computing victory-tax net income, unless they are directly attributable to the individual's trade or business, or are incurred in connection with the production of taxable income. The deductions directly attributable to the individual's trade or business, or those incurred in connection with the production of taxable income, are not, however, available if he elects to file on the simplified return form, Form 1040A.

In the case of husband and wife making separate returns for the taxable year, each is entitled to a specific exemption of \$624. In the case of husband and wife making a joint tax



-The Key Outpost (NOB, Key West, Fla.) "Damn these ersatz things. I'll bet the bicycle won't work either."

return, if the victory-tax net income of one spouse is less than \$624, the aggregate specific exemption of both spouses is \$624 plus the victory-tax net income of such spouse.

A post-war credit will be allowed against the victory tax liability. In the case of a single person, the credit will be equal to 25% of the victory tax, but not more than \$500. With respect to the head of a family, or married persons filing joint returns. the credit will be equal to 40% of the victory tax, but not more than \$1,000. Where married persons living together file separate returns the limitation on the post-war credit is \$500 for each spouse. A similar credit will be allowed for each dependent equal to 2% of the victory tax, but not more than \$100. At the election of the taxpayer, the post-war credit may be used as an offset against the current tax liability (so as to reduce the amount of the current payment) to the extent of an amount equivalent to the sum of:

(1) Life-insurance premiums paid during the current year on life insurance outstanding on September 1, 1942, on his own life or upon the lives of his spouse and/or his dependents.

(2) The amount by which the smallest amount of his indebtedness outstanding at any time during the period beginning September 1, 1942, and ending with the close of the preceding taxable year, exceeds the amount of his indebtedness outstanding at the close of the taxable year.

(3) The amount by which the amount of the United States Savings Bonds, Series E. F. and G. owned by him on the last day of the taxable year exceeds the greater of (A) the amount of such obligations owned by him on December 31, 1942, or (B) the highest amount of such obligations owned by him on the last day of any preceding taxable year ending after December 31, 1942.

Amended Declaration.—In case it is found that a declared estimate should be revised, an amended declaration may be filed. Such amended declartion shall be filed on or before the 15th day of the last month of any quarter of the current taxable year. Where the original declaration is found to have been too low, an amendment is advisable because a penalty will be imposed in any case where the estimated tax plus credits for tax withheld, if any, is less than 80% of the actual tax, as finally determined. (See par. 22.)

Joint declarations.—A joint declaration may be filed by a husband and wife (provided neither is a nonresident alien), but such joint declaration does not bind them to file a joint tax return. The filing of separate declarations does not preclude the filing of a joint tax return.

Income and victory tax returns .-On March 15 of each year the individual will file his income and victory tax return for the preceding calendar year; i. e., on March 15, 1944, he will file his tax return for the calendar year 1943, and on March 15, 1945, he will file his return for the calendar year 1944. At the time of filing such return the individual will pay any balance of tax remaining after applying his installment payments and any credits resulting from income and victory taxes which may have been withheld at the source; or if an overpayment of tax has resulted, such overpayment will be refunded or credited under regulations to be prescribed by the Commissioner of Internal Revenue. The unforgiven portion of 1942 tax liability (25% of the tax on 1942 income or 1943 income, whichever is lesser) will be shown on the 1943 tax return but may be paid in two equal installments, on March 15, 1944, and on March 15, 1945.

The Current Tax Payment Act of 1943 makes no change with respect to requirements for filing tax returns under existing provisions of the Internal Revenue Code. (See pars. 17 through 21 of Federal Income Tax Information Pamphlet dated December 18, 1942; in addition, a return of victory tax must be filed by every person receiving a gross income of \$624 or more in 1943.)

Penalties.—The new law prescribes certain additions to the tax which are in the nature of penalties.

(a) In the case of failure to file a timely declaration of estimated tax,

the tax as finally determined shall be increased by 10%.

(b) In the case of failure to pay an installment of estimated tax when due, there shall be added to the tax as finally determined, \$2.50 or $2\frac{1}{2}\%$ of such tax, whichever is the greater, for each late installment payment.

(c) If 80% of the tax as finally determined is more than the estimated tax plus credits for tax withheld, if any, as shown on declaration made or amended on or before December 15 of the current taxable year, there shall be added to such finally determined tax the lesser of the two following amounts:

(1) The excess of 80% of the finally determined tax over the estimated tax plus credits for tax withheld, if any, or

(2) 6% of the amount by which the finally determined tax exceeds the estimated tax plus credits for tax withheld, if any.

Criminal penalties.—A criminal penalty of \$10,000 (maximum) and/or imprisonment for not more than one year is imposed for

(a) Willful failure to file return or declaration.

(b) Willful failure to pay the tax or estimated tax.

Deferments.—The deferments authorized by Statute to members of the armed forces with respect to the filing of returns and the payment of taxes are not changed in any way by the Current Tax Payment Act of 1943. (See paragraphs 22 through 25 and 68 through 71 of Federal Income Tax Information Pamphlet dated December 18, 1942). These deferments also extend to the filing of declarations and the payment of estimated taxes.

Abatement of Tax in Case of Death

In the case of any person who dies on or after December 7, 1941, while in active service as a member of the military or naval forces of the United States or any of the other United Nations, and prior to the termination of the present war as proclaimed by the President, the income and victory taxes shall not apply with respect to his income for the year in which falls the date of his death. The income and victory taxes for all preceding taxable years which remain unpaid at the date of his death shall not be assessed; but if such taxes are paid subsequent to the date of his death, such payment shall be credited or refunded as an overpayment. Such cancellation, credit, or refund will apply also to any interest or penalties which may have been added to the tax.

Guide to Determination of 1943 Tax Under Current Tax Payment Act of 1943

The determination of the taxes due for 1943 may be simplified by the use of the following guide, except in cases involving credits for taxes paid at the source on interest from tax-free covenant bonds. Where the term "tax" is used below it means the tax computed without regard to interest and additions to such tax, and without regard to credits for taxes collected at the source on wages:

Revised 1943 tax equals the sum of the following amounts:

a

d

g

j

k

ъ

C

- I. Regular income and victory tax for 1943, computed without regard to the Current Tax
- Payment Act of 1943_____
 - Increase, if any, to extent that 1942 tax exceeds (a) ... Less amount of 1942 tax which was attributable to the inclusion of "earned" income (up to \$14,000) in 1942 taxable income (see par. 8) ... Excess, if any, of (b) over (c)
 - (2) Ordinary addition: Either: 25% of the lesser of the 1942 tax or the 1943 tax
 Or: The excess of the 1942 tax or the 1943 tax (whichever is the lesser) over \$50_____

- any: 75% of the lesser of 1942 tax or 1943 tax______ h Tentative tax (at rates for 1942 or 1943, whichever year's tax is the lower) computed on sum of the "base year" surtax net income plus \$20,000 (see par. 10 for special rules of computation)______ i Excess of (h) over (i)____
- III. Revised 1943 tax (sum of a, d, g, and j)_____

Note.—Amounts (a) and (d) are includible in the declaration of estimated 1943 tax to be filed by September 15, 1943, and in the 1943 return to be filed by March 15, 1944.

Amount (g) is includible in the 1943 return to be filed by March 15, 1944, but may be paid in two equal installments on March 15, 1944, and March 15, 1945.

Amount (j) is includible in the final 1943 return to be filed by March 15, 1944, but may be paid in four equal annual installments on March 15 of each of the years 1945, 1946, 1947, and 1948, with interest at 4% a year from March 15, 1944, to date of payment.



-The Beam (NAS, Corpus Christi, Tex.) (!!!!)

CHANGES OF COMMAND

Rear Admiral E. J. Marquart, USN, for the last 2 years commandant of the New York Navy Yard, Brooklyn, and since March 1942 also commandant of the Third Naval District, has been relieved of his duty at the Navy Yard to devote full time to the post of district commandant. Admiral Marquart's successor as commandant of the yard is Rear Admiral Monroe Kelly, USN, who has been on sea duty since the outbreak of the war and who won the Distinguished Service Medal for his part in the occupation of French Morroco.

Rear Admiral George Barry Wilson to chief of staff of Admiral Harold R. Stark, commander of United States naval forces in Europe.

25

Brig. Gen. Littleton W. T. Waller, Jr., USMC, to director of personnel of the Marine Corps.

PUBLICATION CHECK LIST

Designed to call attention to published information which otherwise may be missed. Activity or publisher in parenthesis indicates where publication may be obtained; cost, if any, as indicated. Issuing activities should furnish listings to editor.

UNICALS Official

Castaway Baedaker to the South Seas (Objective Data Section, Intelligence Center, Pacific Ocean Area): How to survive in the South Seas.

Wartime Safety Measures for the Merchant Marine for January 1943 (Coast Guard): Regulations and recommendations.

Monthly Allowances for the Dependents of Men in the Navy, Coast Guard and Marine Corps (BuPers): General information.

Note.—The address of the P. D. and Ione Perkins Bookstore, referred to in the May 1943 issue in connection with "Elementary Japanese" should read "South Pasadena, Calif.," instead of "Pasadena."

PERIODICALS Official

TraDiv Letter for 15 July 1943 (Training Division, BuPers): "Bu-Med With the Marine Corps"; "U. S. Maritime Officers' Training"; "The Caliber of Merchant Marine Cadets"; "Audio-Visual Program at Sampson"; "Advanced NTSch, Treasure Island".

PILOTS •TRAINING

(Continued from p. 27)

flying experience of the pilots was wide. The squadron has an enviable record of victories at the time of its decommissioning in June 1942.

"Last fall I was ordered to report as commanding officer of a new squadron, then forming at San Diego. With the exception of one officer from my old squadron, I had practically no one except new officers who had just completed training. It looked like it was going to be a terrific undertaking to train these apparently green fellows so that they would be ready for combat in a short time.

"They've been in the Pacific all this spring and you can judge how good they must be by the number of Japs being shot down these days. The Jap pilots are good, but they are far inferior to the pilots we are putting into combat. The success of our boys is due to their typical American courage backed up by the wellrounded and complete training they receive."

Lt. Comdr. Fenton fought from the U. S. S. Yorktown through the battles of Tulagi, Coral Sea, Salamaua-Lae, and Midway. He wears the Navy Cross.

How well the present "generation" of instructors has trained the present "generation" of pilots now in combat is vividly reflected by the smashing victories won in the air in the bitter South Pacific battling of recent weeks.

On 16 June, when a huge force of Jap bombers and fighters attacked Guadalcanal, 77 enemy planes were shot down by Army, Navy, Marine, and New Zealand pilots, against a loss of 6 planes. Sixteen Zeros and 14 bombers were destroyed by 28 Navy pilots. This battle followed shortly a skirmish in which four Marine pilots, three of them lieutenants, broke up and drove off a formation of 40 Jap bombers and fighters.

On 30 June, after United States forces had landed on Rendova Island in the opening phase of the current South Pacific offensive, 101 Jap planes were shot down as they tried desperately to prevent the occupation. Naval air and surface forces, and Army aviators, scored this victory over Zeros, Aichi dive bombers, and Mitsubishi medium bombers.

In addition, Navy dive and torpedo bombers have kept strategic Jap bases in the area of the offensive under constant pounding.



JAP BOMBSIGHT: The bullet hole near the center of the shaft was the only damage done to this Japanese bombsight, captured on Attu when American forces wound up the campaign at Chichagof Harbor. It is being studied today by U. S. military experts. BUPERS OF PARTICULAR INTEREST AND IMPORTANCE TO NAVAL PERSONNEL. BULLETIN BOARD

Assignment Changes Of Bureau Officers

The following changes in the assignment of officers in the Bureau have been effected:

Capt. Thomas R. Cooley, USN, to Director of Officer Personnel vice Capt. William M. Fechteler, USN, to sea.

Capt. John W. Roper, USN, to Assistant Director of Officer Personnel vice Captain Cooley.

Capt. Edmund T. Wooldridge, USN, to Director of Officer Distribution vice Captain Roper.

Capt. J. A. Waters, USN, to Director of Officer Performance Division vice Capt. B. B. Biggs, USN, to sea.

Identification Tags

In accordance with an approved change to Navy Regulations, two identification tags are mandatory for wear by all naval personnel in time of war or national emergency. In case of capture or death, one tag remains on the person while the other is forwarded to the Bureau. International Convention provides that the foreign power into whose custody a man may fall, return one tag through the International Red Cross.

Information required to be stamped or etched on each tag (on one side only) is as follows: (a) name; (b) officer's jacket number or man's service number; (c) blood type; (d) date of administration of tetanus toxoid (e. g., T-8/16/42); (e) appropriate letters, "USN," "USNR," etc. The placing of religious preference ("P" for Protestant, "C" for Catholic, and "H" for Hebrew) is optional.

New tags are made of 17 percent chrome (stainless) steel, and are oval in shape. Tags now in use are to be retained as one of the two.

A new braided plastic and steel-wire cable, with a 24-inch loop and an attachment for both tags, will be available to all personnel in the immediate future. The wire is designed to withstand a temperature of $2,000^{\circ}$ and will retain at least a 5-pound pull even after heat has burned the plastic composition. The wire is designed to break at 21 pounds, when unburned, to prevent accidental injury to the wearer, and can be cut readily with a knife. In addition, the jump ring may be opened to facilitate detachment of tags.

Sources of supply for both tags and cables are Naval Supply Depot, Bayonne, N. J., and Naval Supply Depot, Oakland, Calif., on requisition. Official promulgation of regulations governing the above is contained in R-1083 and R-1105 of the 1 June 1943 Navy Department Bulletin.

Monthly Contribution of 20 Cents Abolished

Naval personnel are no longer required to contribute 20 cents out of their pay each month toward the naval hospital fund.

Public law 73, passed by the 78th



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Congress, abolished, effective 1 July 1943, the naval hospital fund. Any unobligated balances were turned over to the U. S. Treasury. In the future, funds for the operation and maintenance of naval hospitals will be provided through annual appropriations from the general fund of the Treasury.

Public law 73 also abolished the fund containing returns from Navy fines and forfeitures, remaining money to be turned over to the Treasury. Returns from all fines, forfeitures, etc., now go to the Treasury, and annual appropriations for "Pay, subsistence and transportation" shall be available for payment of personal allowances of prisoners, and transportation, gratuity, and civilian clothing of discharged naval prissoners.

Under the terms of the act, all forfeitures on account of desertion, which formerly went to the credit of the naval hospital fund, will go into the Treasury, provided that pensions of inmates of naval homes or hospitals, heretofore required by law to be deducted from the account of the pensioner and applied for the benefit of the fund from which such home or hospital is maintained, shall be deposited into the Treasury.

Maternity and Infant Care For Wives and Infants Of Men in Military Service

An appropriation of \$4,400,000 has been made available to the Department of Labor for grants to States, including Alaska, Hawaii, Puerto Rico, and the District of Columbia, to continue the plan established by the Children's Bureau of that Department, and outlined in Alnav 91 of May 1943, to provide medical, nursing and hospital maternity and infant care for wives and infants of enlisted men in the armed forces of the United States of the fourth, fifth, sixth or seventh grades, during the fiscal year 1944.

Under this plan the wife of any enlisted man of the Navy, Coast Guard or Marine Corps in the four lowest pay grades, including those deceased or missing in action, irrespective of her legal residence and financial status, and providing the State in which she is presently located

has a plan approved by the Children's Bureau of the Department of Labor, is eligible to make application for and receive medical and hospital maternity services. The child (or children), under one year of age, of an enlisted man in the above categories is likewise eligible for medical, surgical and hospital care under this plan provided application is completed and signed by the wife or guardian. These services are available, however, only when similar services are not otherwise provided by the Navy or from facilites provided by or through official or local health agencies.

Application forms for this care are available from State and local health and welfare agencies, American Red Cross chapters, prenatal clinics, and other community agencies, and from local physicians participating in the program. Requests for information concerning the program in any state should be addressed to the Director of Maternal and Child Health in care of the State Health Department.

COMPLETED STAFF WORK

(This article, written by the staff of the Army and Navy Journal, is reprinted by special permission from that publication)

1. The doctrine of "completed staff work" is a doctrine of this office.

2. "Completed staff work" is the study of a problem, and presentation of a solution, by a staff officer, in such form that all that remains to be done on the part of the head of the staff division, or the commander, is to indicate his approval or disapproval of the completed action. The words "completed action" are emphasized because the more difficult the problem is, the more the tendency is to present the problem to the chief in piece-meal fashion. It is your duty as a staff officer to work out the details. You should not consult your chief in the determination of those details, no matter how perplexing they may be. You may and should consult other staff officers. The product, whether it involves the pronouncement of a new policy or affects an established one, should, when presented to the chief for approval or disapproval, be worked out in finished form.

3. The impulse which often comes to the inexperienced staff officer to ask the chief what to do recurs more often when the problem is difficult. It is accompanied by a feeling of mental frustration. It is so easy to ask the chief what to do, and it appears so easy for him to answer. Resist that impulse. You will succumb to it only if you do not know your job. It is your job to advise your chief what he ought to do, not to ask him what you ought to do. He needs answers, not questions. Your job is to study, write, restudy, and rewrite until you have evolved a single proposed action—the best one of all you have considered. Your chief merely approves or disapproves.

4. Do not worry your chief with long explanations and memoranda. Writing a memorandum to your chief does not constitute completed staff work, but writing a memorandum for your chief to send to someone else does. Your views should be placed before him in finished form so that he can make them his views simply by signing his name. In most instances, completed staff work results in a single document prepared for the signature of the chief, without accompanying comment. If the proper result is reached, the chief will usually recognize it at once. If he wants comment or explanation, he will ask for it.

he wants comment or explanation, he will ask for it. 5. The theory of completed staff work does not preclude a "rough draft" but the rough draft must not be half-baked ideas. It must be complete in every respect except that it lacks the requisite number of copies and need not be neat. But a rough draft must not be used as an excuse for shifting to the chief the burden of formulating the action.

6. The "completed staff work" theory may result in more work for the staff officer, but it results in more freedom for the chief. This is as it should be. Further it accomplishes two things:

(a) The Chief is protected from half-baked ideas, voluminous memoranda, and immature oral presentations.

(b) The staff officer who has a real idea to sell is enabled more readily to find a market.

7. When you have finished our "completed staff work" the final test is this:

If you were chief would you be willing to sign the paper you have prepared, and stake your professional reputation on its being right?

If the answer is in the negative, take it back and work it over because it is not yet "completed staff work." The application form is to be completed and signed by the wife or guardian and by the attending physician (private or clinic physician) prior to receiving hospitalization and forwarded by the physician or clinic to the State Director of Maternal and Child Health or to a deputy authorized by him to receive such applications. Funds under this appropriation cannot be used in part payment for more expensive hospital accommodations contracted for by either the enlisted man or his wife.

The service number of the enlisted man (husband) must be entered on the application. In order that authorization for care under this program may be expedited, personnel whose dependents are authorized to receive such care should inform their wives of their service number. The service number must be verified by the attending physician from the applicant's family allowance award notice, which is mailed to dependents prior to receiving their first family allowance check, or from a letter from her husband. In exceptional cases when this is not possible, the state agency must verify the husband's service number through other sources.

Applications will be approved and authorization for care given only when the medical or hospital care is provided by doctors of medicine and by hospitals meeting the standards established by the state health agencies.

FamilyQuartersUnavailable at Yosemite Hospital

Married personnel of the United States Navy who are ordered to duty at the United States Convalescent Hospital, Yosemite National Park, Calif., are advised not to take their families with them, as housekeeping quarters are not available there.

Navy Mutual Aid

Owing to the difficulty of ascertaining correct addresses of personnel under war conditions, the Navy Mutual Aid Association is attempting to establish and maintain a membership address system. Members of the association are requested to advise the association's office, Navy Department, Washington, D. C., of their present address. Further, they are requested to keep the association's office advised of their change of address. This action is necessary in order that the individual members may be communicated with promptly, if necessary, concerning their membership, and to insure their receiving any announcement of interest made by the association.

Ceiling Prices Announced For Slate Gray Uniforms

Ceiling prices that will shortly be placed in effect for the new slate gray summer working uniforms for officers of the United States Navy were announced by the Office of Price Administration. The prices are for cotton cloth.

Maximum prices for these uniforms, without buttons, for commissioned and warrant officers of the Navy will be as follows: At By manuretail facturers Full uniform

Full uniform	\$15.38	\$10.25
Coat alone	10.50	7.00
Trousers alone	4.88	3.25

It should be noted, OPA said, that retailers who purchase these goods at prices lower than those listed for manufacturers will have selling prices no higher than 150 percent of the costs to them.

These prices will be incorporated in a forthcoming amendment to Maximum Price Regulation 385 (Specified Military Uniforms), OPA said. They correspond to ceilings now in force for the Navy summer khaki uniforms.

Dyeing costs are greater for the gray uniforms than for the khaki. However, manufacturers effect savings in labor and in yardage of cloth required because of the substitution of patch for bellows pockets. OPA pointed out that the increased costs and the savings approximately offset each other.

(Gray uniforms for CPOs have not yet been authorized, but such authorization is expected shortly.)

Officers' Per Diem Allowance Now \$7

A per diem allowance of \$7 in lieu of subsistence for officers traveling under per diem orders, including travel by air, instead of maximum of



—The Beam (NAS, Corpus Christi, Tex.) "All right—one for the money, two for the show—."

Uniform Regulations

Recent uniform regulations are modified in a Circular Letter from the Secretary of the Navy's Office under date of 2 July 1943. The circular letter cancels R-1126, N.D. Bul. of 15 June 1943, and paragraphs 2 and 3 of BuPers ltr. Pers-O-AC, A2-3, of 2 Jan. 1943; N.D. Bul. of 15 Jan. 1943, R-177.

The Circular Letter modifies chapter II, U. S. Navy Uniform Regulations, 1941, in the following respects:

(1) The wearing of gray or white shirts with blue service uniforms is optional;

(2) Half lace (gold sleeve stripes extending only from seam to seam) is optional on sleeves of blue service uniforms;

(3) The use of plain visored caps for officers of the rank of commander or above and black braid chin straps for all officers is optional with service uniforms.

Service dress blue uniforms may be worn on occasions where the wearing of white uniforms is appropriate.

Gray working uniforms will be worn when available. As announced previously, during the necessary transition period officers will be permitted to wear khaki uniforms, now in their possession or manufactured, until the supply of these uniforms in stock is exhausted or until those in possession are worn out.

The following chart is a modification of chapter II, U. S. Navy Uniform Regulations, 1941, and shall be used as a guide for naval officers in determining uniforms currently required:

	Blue	White 1	Working 4
Coat	Blue ²	White	Gray (cloth or gold lace shoulder marks).
Trousers	Blue	White	Gray.
Cap 3	Blue or white cover	White cover	Gray cover.
Shirt	White or gray		Gray.
Shoes	Black	White	Black.
Socks	Black	White	Black or gray.
Gloves	Gray	White	
Necktie	Black		Black.
Buttons	Gilt	Gilt	Blue-black plastic or gilt.
Ribbons	Yes	Yes	Yes.
Aiguillettes	As prescribed	As prescribed	Service.

Where white is appropriate, service dress, blue, B, D, C, or service dress, E. may be worn.

⁴ Half lace on sleeves is optional.
³ Plain-vizored caps and black braid chin straps are optional except on dress occasions. Garrison caps of

⁴ Frame vizited caps and black of all clim straps are optional except on dress occasions. Garrison caps of proper color are optional. ⁴ Gray working uniforms of the same materials now used will be worn when available. During the necessary transition period officers will be permitted to wear khaki uniforms, now in their possession or manufactured until the supply of these uniforms in stock is exhausted or those in possession are worn out.

\$6 heretofore allowed, is authorized under the Naval Appropriation Act, effective 1 July 1943, according to AlNav 138, dated 5 July 1943.

The AlNav follows:

(1) Under Naval Appropriation Act effective 1 July 1943 per diem of \$7 in lieu of subsistence authorized for officers traveling under per diem orders including travel by air instead of maximum of \$6 heretofore allowed. All officers' orders (regardless of when issued) authorizing \$6 per diem modified to authorize per diem of \$7 after 30 June. When claim paid on such modified orders disbursing officer will endorse standard Form 1012 to show "\$7 per diem paid under authority AlNav (insert number) and Naval Appropriation Act 1942."

(2) No change in per diem rate for enlisted men traveling by air.

(3) \$7 per diem for officers and \$6 per diem for enlisted men traveling by air as authorized paragraph (1) and (2) are in lieu of subsistence. In addition to per diem this permits reimbursement for taxi or carfare and other incidental travel expense as authorized under Navy travel instructions. AlNav 72, 15 April 1943, canceled effective 1 July 1943. Navy travel instructions will be modified accordingly. BuPers Circular Letter 85-43 modified as follows:

In line 4, paragraph 5, delete the words "mileage or other travel allowances" and substitute therefor "subsistence." Allowances for midshipmen unchanged.



-Bowlines.

"I wonder why the Captain wants all hands on deck."

Navy Legal Aid Program Broadened

In a move designed to expand and coordinate existing arrangements for providing legal assistance to naval personnel and their dependents, a new program has been developed by the Office of the Judge Advocate General, in cooperation with the American Bar Association, which standardizes and increases the facilities already available.

The program, which was put into effect on 26 June 1943, provides for the establishment by the Commandant of each Naval District, or commanding officer of each navy yard, naval station, Marine Corps base, or other naval activity, of a legal assistance office, to be staffed by one or more officers with legal training and who are members of the bar of a State, Territory, or the District of Columbia. In addition, the officer in command of any of the forces afloat may establish a legal assistance office with such modifications as conditions may make necessary.

Eligible to seek the counsel of legal assistance officers and civilian lawyers cooperating with them are all naval personnel and their dependents, and, where necessary, members of other branches of the armed forces if the legal facilities of their own service are not accessible.

The general supervision and direc-

NO ACTION ON FAMILY AL-LOWANCE INCREASES UNTIL FALL

A step toward increasing allowances to families of service men has been taken, but with Congress in recess, no further action can be taken until fall.

Legislation increasing the government's cash contributions to dependents has been passed by the Senate and is now awaiting House action.

The measure would increase from \$62 to \$68 the total monthly allowance for a wife and one child and the allowance for additional children from \$10 to \$11 a month.

In addition, it would provide that the government pay all of the first month's dependency allowance, though after that time a serviceman would contribute \$22 and the government \$28 toward the basic amount of \$50 allowed for a wife without a child.

The measure also provides that enlisted men in the upper three pay grades, now not entitled to family allowances, be eligible to choose between participation under the family allowance law, or continue to receive monthly quarters allowance. Early final action is expected when Congress reconvenes.

tion of Navy legal offices is assigned to the Judge Advocate General, who will collaborate with the American Bar Association in the establishment of a system of legal assistance. The local legal officers will collaborate with the State and local bar associations



-The Hoist (NTS, San Diego, Calif.)

and legal aid societies in the respective districts.

The specific services which Navy legal assistance officers are authorized to render to naval personnel and their dependents have been so stated as to allow the maximum of counsel and assistance and at the same time to avoid encroaching on matters properly coming under the jurisdiction of civilian lawyers. Among other services, legal assistance officers are authorized to:

1. Arrange, in cooperation with local bar associations and legal aid societies, for certain members of the civilian bar to serve with legal assistance offices.

2. Interview, advise, and assist naval personnel; and, in proper cases, to refer such personnel to an appropriate bar committee or legal aid organization when it is felt desirable that the case be handled by civilian counsel.

3. Arrange, if practicable, through local bar associations to have specified civilian lawyers visit each legal assistance office at regular intervals to interview any naval personnel who may desire their counsel.

Legal assistance officers generally will not appear in person or by pleadings before civil courts, boards, or commissions as attorneys for persons who are otherwise entitled to legal assistance in accordance with existing regulations.

Under the new program, naval personnel, whether in this country or



overseas, will be assured in the handling of their personal affairs the assistance and counsel of capable, legally trained men in the naval service, or, if necessary, will be referred to competent civilian lawyers through the cooperation of the American Bar Association, State and local bar associations, and legal aid societies.

Presidential Unit

Citation Ribbon

The Presidential Unit Citation ribbon may now be worn by members of a cited unit after the initial citation, under modifications to Executive Order 9050 and General Order 187. Original regulations provided that the ribbon could not be worn until after the second unit citation.

AlNav 137, under date of 7 July 1943, substitutes the following for paragraph 4, subparagraphs (c) and (d), of General Order 187:

(c) (1) When a unit has received the Presidential Unit Citation all personnel serving in that unit during the occasion for which cited, or any part thereof, shall wear the citation ribbon with one star permanently, regardless of where serving.

(2) Personnel authorized to wear the citation ribbon with one star as above shall wear an additional star for each additional citation of the unit upon which they serve during the occasion for which the unit is cited, whether it be the same or another unit.

(3) Personnel who subsequently join a unit which has been cited shall wear the plain citation ribbon without star and only while attached to that unit.

(4) Flag officers and members of their staffs serving in a unit upon the occasion for which cited, or any part thereof, shall be included in the unit citation.

The Library

On Guadalcanal

The following, which demonstrates what can be accomplished by interest and initiative, is a paraphrase of a letter recently received from an officer with the Seabees on Guadalcanal:

On 7 September 1942, a letter to the Bureau of Naval Personnel was written asking about a library for the battalion. When I boarded the ship I still did not know whether it was with us or not. So every day on the way across I usually said, "I hope that library is along." When we arrived and unloaded, it was there consisting of 1,600 volumes and was the biggest and best on Guadalcanal. The library opened on 11 January, and I wondered how much it would be used because of the men working and because of the blackouts, but I soon found that I did not need to worry. The working hours were adjusted so that each man had some time during daylight hours in which to read. Furthermore, it became a vital morale factor because men were usually so exhausted they could not indulge in any athletic contests, while movies in the evening were not always a wise thing. Because of this the library was opened 5 hours a day, which is longer than usual. The records show that there was an average of withdrawals of about 95 books per day.

From the records kept between 11 January and 24 March (72 days), over 7,000 books were withdrawn from the library of 1,600 volumes. One of the amazing things is the small number of books lost. Men were allowed to keep books a week with the privilege of renewal. There was no reading room

Story of a Man with a BCD: "... no end to the punishment"

The following is excerpted from a personal letter received by an officer in the Bureau of Naval Personnel:

Dear . . .

As you see from what I've written, the results of the whole business hit me pretty hard. I have already paid a terrible price for my carelessness, but still I see no end to the punishment. I worked out my fine and sentence, but the experiences I have had and the constant mental torture following my BCD have been far more severe than the prison sentence. That is why I have written in detail, and again turn to you for advice as I did several times while I was in the Service.

This trouble almost broke my mother's heart. Dad said little, but he has aged a lot, and I know it is because of me. But they took me back as their son and treated me as if nothing had happened. They knew how anxious I was to get back in the scrap so I could do my part and also clear my record, and how it hurt me to be barred in my attempts to reenlist in any branch of the Service.

Even though my BCD kept me out of the actual scrap I thought I could get a Civil Service billet where I could help some and perhaps clear my record enough to eventually get back in uniform. I got nowhere; some of the questions on the forms pinned me down, and explaining my 4F draft classification got me turned down just as I was in my attempts to reenlist. I had the same experience with any number of defense plants where my Navy training and trade might have been of value. I ended up driving a taxicab.

Finally I secured a menial but well-paying job which I still hold with . . . This job is a help but I doubt that I'll ever have any peace of mind 'til I get back in the fight where I can not only make a good record, but help avenge what those yellow devils did to us at . . . and . . .

I have written such a long letter that even to sum it up has taken a lot of space, but I had to give the details so you could give me the advice I now ask. I now come to the main point.

After I landed my present job I met THE girl. She knows my story and something of how I have suffered. She understands and we have been happily married for some time, and now await our first baby. Expecting the baby is what gives me the nerve to come back to you for advice. You have helped me in the past and would have helped me more if I had listened to you. Explaining my story to Mother and Dad and even to Dorothy was one thing, but how can I explain it to this little tyke when he grows up? He is bound to ask a lot of questions. Naturally he will want to brag about me and tell what I did to help win the war, just like the other kids will be doing. What can I say? What will I tell him? I need your help and advice as never before. I will follow your advice this time for I must get this cleared up once and for all.

Sincerely,

so they took books to their tents. Despite that, only one book was destroyed in the frequent rush for the foxholes and the rats destroyed only one by chewing off the cover. The library had a concrete deck while the bookshelves were boarded in the back and only wide enough to hold the books. This prevented the rats from getting at them to eat off the covers. As I said, the library was one of the foremost elements responsible for the good morale of our outfit. Personally, I believe that the library should be the most emphasized spare-time activity of the Seabees organization in the field. If it is, it will show its worth through its use during the men's leisure time.

Training Course Matters

The attention of all Educational Officers is directed to the Bureau of Naval Personnel Circular Letter No. 99-43, dated 18 June 1943, which contains information on Radio Technician 3/c training course. Educational Officers are directed to issue the course only to naval personnel who are Radio Technicians 3/c, or bona fide strikers for that rating. Students making unsatisfactory progress in the course shall be required to return all assignment books to the Educational Officer, who will forward same to the naval warehouse from which they were obtained. The partially used examination booklets are to be destroyed by the Educational Officer, who shall notify the naval warehouse that this has been done.

It has been decided that a reference book of mathematical tables is necessary if students are to obtain satisfactory results in studying the Radio Technician 3/c course. Each delivery of assignments 21–25, to all course enrollees, will be accompanied by one copy of "Mathematical Tables from the Handbook of Chemistry and Physics." The assignment books contain paged references to this set of mathematical tables.

All copies of the A–N Manual and the Apprentice Seaman course and examination book are to be destroyed when their present users have completed the study course since both books have been replaced by the new manual "General Training Course for Nonrated Men."

Parachute Rigger 3/c and 2/c training manual, course book only, is now ready for distribution. A progress test and examination pamphlet has not yet been prepared to accompany this course.

The use of the "Enrollment, Progress, and Examination Record" card, BNP 671 formerly N.Nav 134, was discontinued by directions contained in Bureau of Naval Personnel Letter P2431-HH dated 23 December 1942. All progress tests and examination booklets, with the exception of that for the Diesel Engine course, now contain this sheet. A supply of single record sheets for the Diesel Engine course is now available upon request.

The Navy Training Course Certificate, NavPers 672, formerly BNP 672, has been revised to include a record of the completion of the necessary practical factors as required by the Bureau of Personnel Manual, part D, chapter 5, D5104 (1e) (3). A Bureau of Naval Personnel circular letter containing more detailed information on this topic will appear in the near future.

In order to eliminate delayed and misdirected shipments of training courses, all units requesting such material are asked to furnish a complete delivery address. When only an officer's signature appears on the order blank, it is necessary to locate his duty station and assume that the courses are needed at that location.

Material and suggestions are now being collected for the preparation of the Yearbook of Enlisted Training, 1944 edition. Educational Officers are invited to submit any information or suggestions that would be helpful in improving the usefulness of this publication.

Basic Facts of National Service Life Insurance

Because most commercial insurance companies will not permit servicemen to apply for life insurance at normal rates, since they lose their normal "insurability" during wartime, the Government has established National Service Life Insurance for military and naval personnel on active duty.

Such personnel may apply for this insurance within 120 days after reporting for active duty. After the 120-day period, they must take a medical examination, as part of the application, which may be completed by any medical officer on active duty. This insurance is issued on the 5-year

level premium term plan, at a very low cost-at age 18 the rate is \$6.40 a month for \$10,000 insurance, which is about 20 cents a day. It is the only life insurance that can be bought today without a war clause. It can be converted, after being in force for 1 year, and within the 5-year term period, to the ordinary life, 20-payment life, or 30-pay-ment life plan. National Service Life Insurance will be granted to any one person in any multiple of \$500, but not less than \$1,000 or more than \$10,000. Provision is also made for the nonpayment of premiums if the holders are totally disabled for 6 consecutive months prior to age 60. A very important feature is that service personnel bolders may continue this insurance when they return to civilian life, regardless of occupation or residence. Although National Service Life Insurance is not compulsory, the Navy Department strongly urges all officer and enlisted personnel to apply for the full amount of \$10,000. Over 95% of the men entering the Naval Training Stations are subscribing to this insurance. To complete application, register an allotment, or for further information, the commanding officer, insurance officer, or disbursing officer should be consulted.

Rensselaer Tech Scholarship

With reference to the notice appearing in the March 1943 issue of this publication regarding the full 4-year tuition scholarship which the trustees of Rensselaer Polytechnic Institute, Troy, N. Y., offer each year to sons of officers, petty officers, or noncommissioned officers on the active or retired lists of the Navy and Marine Corps, sons of deceased personnel of the above categories, and to sons of officers of the Naval Reserve on active duty, no applications were received.

The trustees of Rensselaer Polytechnic Institute have now notified this Bureau that this scholarship will be available for the class beginning about 1 November 1943. For full information refer to the March 1943 issue of this publication.

As this is a very valuable scholarship all personnel interested and qualified to apply for same should submit their applications and secondary school records to this Bureau as soon as possible and not later than 15 September 1943. The board to select a recipient will meet on 1 October 1943 and the recipient selected should be prepared to arrive at Rensselaer Polytechnic Institute, Troy, N. Y., by 1 November 1943 in order to enter the class beginning on that date.

Necessary application forms and secondary school record forms may be obtained as heretofore by applying to the Bureau of Naval Personnel.

A similar scholarship will be available during the calendar year 1944. Further information on this scholarship will be published at a later date.



-Prop Wash (NAS, Whidbey Island, Wash.)

Submarine Medical Officer Insignia



A distinctive breast insignia (above) for submarine medical officers has been approved by the Secretary of the Navy. BuPers Circular Letter 18-43 states that (in advance of a change to U. S. Navy Uniform Regulations, 1941) officers qualified in accordance with article E-1314 (new) of the BuPers Manual, may wear the insignia, described as follows:

"A gold color metal pin consisting of two dolphins facing a slightly convex oval crest with appropriately em-bossed rounded edge and scroll. The central device to be surcharged with gold oak leaf and silver acornsymbol of Medical Corps. The metal pin shall be of dull finish correctly burnished for highlights. Dimensions: over-all lateral width. 3 inches; height of central oval device, threefourths inch; lateral width of central oval device, five-eighths inch; height of oak leaf, three-fourths inch: width of oak leaf, one-half inch; height of acorn, three-eighths inch; and width of acorn, one-fourth inch."

Play Writing Contest For Servicemen

The National Theatre Conference, a nonprofit organization interested in the promotion of the American theater, has announced a play-writing contest open to men and women in the armed services.

In addition to cash prizes for the best manuscripts submitted in four classes of competition, authors of promise will be recommended by the judges for post-war fellowships and scholarships contributed by leading American colleges and universities.

Awards will be distributed as follows:

One prize of \$100 and two of \$50 each, for long plays, running time of which should be $1\frac{1}{2}$ to 2 hours;

Four prizes of \$50 each for one-act plays, running time of which should be 20 to 40 minutes;

Fifty prizes of \$10 each, for short skits and black-outs, running time of which should be 1 to 10 minutes; and

One prize of \$100, to be divided among the authors for a musical comedy, running time of which should be 1 to 2 hours.

The deadline for submission of manuscripts is 1 September 1943, with an additional 30 days allowed men overseas. Manuscripts should be mailed to Playwriting Contest, National Theatre Conference, Western Reserve University, Cleveland, Ohio.

Although no limitation is placed upon the subject matter, content, or form of the plays, subjects related to life in the service are to be preferred. Manuscripts must be originals and must not have been published or produced prior to 1 January 1943. There is no limit on the number of manuscripts an author may submit.

Manuscripts must be typed or written in a legible hand on only one side of the paper. Sheets should be bound together, the cover or top page being marked clearly with the title of the play, the author's name and address. The conference will not be responsible for lost manuscripts and it is suggested that they be submitted in duplicate. None will be returned unless accompanied by adequate postage and a specific request.

The author's rights will be protected and reserved for him insofar as they apply to publication, and to moving picture, radio, and professional stage production. Rights for the use of manuscripts for soldier and sailor entertainment will be granted without royalty. The rights for all amateur civilian production and distribution will be controlled by the conference, with royalties payable to the author under conditions approved by him.



-Polaris (U. S. Merchant Marine Academy, Kings Point, N. Y.)

"Will improve vision of Honorable sub fleet."

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Acting as a "test pilot" in the wind tunnel at the Washington, D. C., Navy Yard, this ensign investigates the effects of wind stress on functional designs by the use of tiny model planes. A word on the communication system of the control room enables her to change the angle of the model being tested. (On page 6 is an article bringing up to date the story of the Women's Reserve and telling of the many tasks they have taken over from Navy men in their first year of existence.) All cover photographs are official U.S. Navy.

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-Official N. S. Navy Photographs.

Where the Japanese Made Their Last Stand on Attu

American air and ground forces started the fires seen burning on the small island of Kinnaw off Chichagof Harbor. Here last vestiges of Japanese forces from Attu were wiped out. A U.S. Navy photographer made the picture 31 May when the Japanese were on their last legs. The hill in foreground is shell- and bomb-pocked from the Battle for Attu. Below, U.S. soldiers filing along a mountain trail in the advance against the enemy on Attu look like a knotted thread from the air. This picture was also made 31 May by a Navy photographer on a reconnaissance flight. The casualty list of the Battle for Attu: Jap dead, 1,926; captured, 24. American losses (as announced 4 June, Navy Department Communiqué 401): dead, 342; wounded, 1,135; missing, 58.



